

Receipt number AUSFCC-10202139

IN THE UNITED STATES COURT OF FEDERAL CLAIMS

MARATHON PETROLEUM)
CORPORATION AND AFFILIATES,)
)
)
Plaintiff,)
)
v.)
)
UNITED STATES OF AMERICA,)
)
Defendant.)

25-240T**No. _____****COMPLAINT**

Plaintiff, Marathon Petroleum Corporation (“*Marathon*” or “*Plaintiff*”), on behalf of itself and its consolidated subsidiaries, brings this action against defendant and alleges as follows:

NATURE OF THE DISPUTE

1. This action arises under the internal revenue laws of the United States for the recovery of interest. While the interest rate on tax amounts owed by a corporate taxpayer to the United States is generally higher than the interest rate on tax amounts that the United States owes to a taxpayer, section 6621(d) of the Internal Revenue Code of 1986, as amended and codified in Title 26 of the United States Code (the “*Code*”), provides that the net rate of interest shall be zero to the extent that, for any period, there are equivalent amounts of interest payable on underpayments and interest allowable on overpayments by the same taxpayer.

2. During overlapping periods, Marathon owed a federal income tax deficiency to the United States, and the United States owed federal income tax overpayments to Marathon. In determining the applicable interest due on the underpayment and overpayments, the United States did not apply net rate interest netting as required under 26 U.S.C. § 6621(d) and Revenue

Procedure 2000-26 and as requested by Marathon in its timely filed refund claim (described below).

3. Marathon brings this action to recover the sum of \$15,269,047.48, which is the amount of the netting benefit and additional overpayment interest owed to Marathon, calculated with interest as of December 31, 2020, plus any additional interest owed thereon as provided by law.

THE PARTIES

4. Marathon is a corporation organized and existing under the laws of Delaware. Its principal place of business is located at 539 South Main Street, Findlay, Ohio 45840, and its employer identification number is [REDACTED] 4632.

5. The defendant is the United States of America.

JURISDICTION

6. This Court has jurisdiction over this action pursuant to 28 U.S.C. § 1346(a)(1) and 28 U.S.C. § 1491.

7. Marathon timely filed with the Internal Revenue Service (“**IRS**”) Form 843, Claim for Refund and Request for Abatement (the “**Form 843**”), on March 11, 2020, seeking the recovery of \$14,851,894.43, or such amount as allowable by law. That Form 843 is attached hereto as **Exhibit A**. The Form 843 was filed with the Internal Revenue Service office located in Toledo, Ohio. On December 2, 2020, Marathon supplemented the Form 843, noting that the refund owed to Marathon, as of December 31, 2020, was \$15,269,047.48. The December 2, 2020 submission is attached hereto as **Exhibit B**.

8. The IRS has neither denied nor granted Marathon’s refund claim.

9. The filing of this Complaint is within the period prescribed by 26 U.S.C. § 6532(a)(1), 28 U.S.C. § 2401, and 28 U.S.C. § 2501.

FACTS GIVING RISE TO THE COMPLAINT

10. On September 9, 2011, Marathon Oil Corporation (“***Marathon Oil***”), on behalf of itself and its consolidated group (the “***Marathon Oil Consolidated Group***”), timely filed its federal income tax return for the tax period ended December 31, 2010 (the “***2010 Consolidated Return***”). That return was electronically filed with the IRS. Marathon Oil’s employer identification number is [REDACTED] 6816.

11. Marathon was a member of the Marathon Oil Consolidated Group for the tax period ended December 31, 2010, and therefore was included in the 2010 Consolidated Return.

12. The Marathon Oil Consolidated Group paid the amount of federal income tax reported on the 2010 Consolidated Return by the date prescribed for payment of such tax.

13. Effective June 30, 2011, Marathon was spun off from Marathon Oil as a separate publicly traded corporation. The results of Marathon’s operations through June 30, 2011, were included in the federal income tax return filed by the Marathon Oil Consolidated Group for its tax period ended December 31, 2011 (the “***2011 Consolidated Return***”).

14. On September 10, 2012, and September 6, 2013, Marathon, on behalf of itself and its consolidated group, timely filed federal income tax returns for the tax periods ended December 31, 2011, and December 31, 2012, respectively. Those returns were filed electronically with the IRS. (The federal income tax return that Marathon and its subsidiaries filed for the tax period ended December 31, 2011, is referred to herein as the “***2011 Marathon Return***”, and the federal income tax return that Marathon and its subsidiaries filed for the tax period ended December 31, 2012, is referred to herein as the “***2012 Marathon Return***”.)

15. Marathon paid (a) the amount of federal income tax reported on the 2011 Marathon Return by March 15, 2012, and (b) the amount of federal income tax reported on the 2012 Marathon Return by March 15, 2013 (except for a payment of \$16,023,594 that was made on September 6, 2013, when the 2012 Marathon Return was filed).

16. The IRS conducted examinations of the 2010 Consolidated Return, the 2011 Consolidated Return, the 2011 Marathon Return, and the 2012 Marathon Return and proposed adjustments to the alternative minimum tax and associated minimum tax credits reported on those returns. After consideration by the IRS Independent Office of Appeals, the parties agreed to an assessment of alternative minimum tax for the Marathon Oil Consolidated Group for the tax period ended December 31, 2010. This resulted in (a) an underpayment for the Marathon Oil Consolidated Group for 2010, (b) carryforwards of minimum tax credits, (c) an overpayment for the Marathon Oil Consolidated Group for the tax period ended December 31, 2011, (d) an overpayment for Marathon for the tax period ended December 31, 2011, and (e) an overpayment for Marathon for the tax period ended December 31, 2012.

17. The parties executed Forms 870-AD, which were accepted by the Commissioner of Internal Revenue in February 2019, and reflected the following:

(a) The Marathon Oil Consolidated Group had a deficiency in federal income tax of \$72,786,548 for the tax period ended December 31, 2010, and an overpayment in federal income tax of \$38,957,157 for the tax period ended December 31, 2011. As a member of the Marathon Oil Consolidated Group, Marathon was severally liable for the entire 2010 deficiency pursuant to 26 C.F.R. § 1.1502-6(a).

(b) Marathon had overpayments in federal income tax of \$43,338,099 and \$22,032,688 for the tax periods ended December 31, 2011, and December 31, 2012, respectively.

18. On March 29, 2019, and January 13, 2020, the IRS made assessments of \$77,783,904¹ and \$8,638,086, respectively, with respect to the deficiency that it determined for the tax period ended December 31, 2010, as described in paragraph 17(a) above. Those assessed amounts included tax and interest as calculated by the IRS and were satisfied through payments made on April 17, 2019; November 21, 2019; and February 10, 2020, as well as through the IRS's application in 2019 of certain offsets from tax periods other than the tax period ended December 31, 2010, to the 2010 Consolidated Return.

19. The overpayments of federal income tax described in paragraph 17(b) above, as well as the interest that the IRS determined to be owed to Marathon on those overpayments, were issued to Marathon on June 24, 2019.

20. Marathon had overlapping periods of underpayment and overpayment interest during the period March 15, 2012, to March 27, 2019. Pursuant to 26 U.S.C. § 6621(d), Marathon is entitled to net rate interest netting for the overlapping periods of underpayment and overpayment interest; however, the IRS failed to apply net rate interest netting as required by 26 U.S.C. § 6621(d).

21. As set forth in paragraph 7 above, Marathon filed Form 843 in which it sought the recovery of \$14,851,894.43, or such other amount as allowable by law. The Form 843 provided that Marathon was requesting net rate interest netting pursuant to 26 U.S.C. § 6621(d) and Revenue Procedure 2000-26 with respect to the underpayment of federal income tax described in paragraph 17(a) above and the overpayments of federal income tax described in paragraph 17(b) above.

¹ The \$77,783,904 assessment was reduced to \$72,786,548 due to a carryback.

CLAIM FOR RELIEF

22. Marathon repeats and incorporates by reference the allegations contained in the preceding paragraphs, as if fully set forth herein.

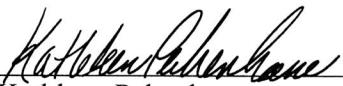
23. The IRS was required, but failed, to properly apply net rate interest netting under 26 U.S.C. § 6621(d) to the equivalent amounts of interest payable on the underpayment described in paragraph 17(a) above and interest allowable on the overpayments described in paragraph 17(b) above. As such, Marathon is entitled to recover from the United States the sum of \$15,269,047.48, which includes the benefit of applying such net rate interest netting plus interest that has accrued on such amount to December 31, 2020, plus statutory interest as provided by law.

PRAYER FOR RELIEF

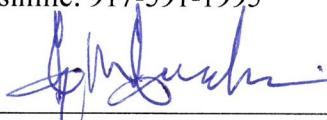
WHEREFORE, Plaintiff respectfully requests that this Court enter judgment against the United States in the sum of \$15,269,047.48 (which is the sum calculation with interest as of December 31, 2020), together with additional interest thereon as provided by law, as necessary to implement a net interest rate of zero for overlapping periods of underpayment and overpayment interest as required by the Code, and such other and further relief, including attorney's fees and costs, as may be just and proper.

Dated: February 10, 2025

Respectfully submitted,



Kathleen Pakenham
Attorney of Record
VINSON & ELKINS L.L.P.
1114 Avenue of the Americas, 32nd Floor
New York, New York 10036
Email: kpakenham@velaw.com
Telephone: 212-237-0149
Facsimile: 917-591-1995



George Gerachis
Of Counsel
VINSON & ELKINS L.L.P.
845 Texas Avenue
Suite 4700
Houston, Texas 77002
Email: ggerachis@velaw.com
Telephone: 713-758-1056
Facsimile: 713-615-5612

Exhibit A



Interest & Penalty Recovery Group LLC

**157 Creston Road
Kalispell, MT 59901
770.880.3924 (Phone)
678.828.5833 (Fax)**

March 11, 2020

Internal Revenue Service
Attention: Benjamin P. Crandell, Senior Revenue Agent
433 N. Summit Street, Room 226
Toledo, OH 43604

RE: Marathon Petroleum Corporation and Affiliates
FEIN [REDACTED]
Tax Years Ending December 31, 2011 and 2012
Request for Net Rate Interest Netting Pursuant to Rev. Proc. 2000-26

Dear Mr. Crandell:

Marathon Petroleum Corporation and Affiliates ("MPC") respectfully request that the IRS apply Code §6621(d) net rate interest netting to overpayments of its tax years ending on December 31, 2011 and 2012 and underpayments of Marathon Oil Corporation and Affiliated Companies' ("MOC"; FEIN [REDACTED]) tax year ending December 31, 2010. Form 843 is enclosed.

MPC requests that you review this claim pursuant to IRM Section 20.2.14.6.1.1 and then forward it with completed Form 3198 to Centralized Case Processing to be processed.

Thank you for your attention to this matter. Please call me at 770.880.3924 with any questions.

Sincerely,

A handwritten signature in black ink, appearing to read "W. Scott Rogers".

W. Scott Rogers, Esq.

Enclosure

REQUEST FOR NET RATE INTEREST NETTING PURSUANT TO REV. PROC. 2000-26

Form **843**(Rev. August 2011)
Department of the Treasury
Internal Revenue Service

Claim for Refund and Request for Abatement

OMB No. 1545-0024

► See separate instructions.

Use Form 843 if your claim or request involves:

- (a) a refund of one of the taxes (other than income taxes or an employer's claim for FICA tax, RRTA tax, or income tax withholding) or a fee, shown on line 3,
- (b) an abatement of FUTA tax or certain excise taxes, or
- (c) a refund or abatement of interest, penalties, or additions to tax for one of the reasons shown on line 5a.

Do not use Form 843 if your claim or request involves:

- (a) an overpayment of income taxes or an employer's claim for FICA tax, RRTA tax, or income tax withholding (use the appropriate amended tax return),
- (b) a refund of excise taxes based on the nontaxable use or sale of fuels, or
- (c) an overpayment of excise taxes reported on Form(s) 11-C, 720, 730, or 2290.

Name(s)

Marathon Petroleum Corporation

Address (number, street, and room or suite no.)

539 S. Main St.

City or town, state, and ZIP code

Findlay, OH 45840

Name and address shown on return if different from above

Your social security number

Spouse's social security number

Employer identification number (EIN)

Daytime telephone number

1 Period. Prepare a separate Form 843 for each tax period or fee year.

From

to

2 Amount to be refunded or abated:
\$ **14,851,894.43***

3 Type of tax or fee. Indicate the type of tax or fee to be refunded or abated or to which the interest, penalty, or addition to tax is related.

 Employment Estate Gift Excise Income Fee

4 Type of penalty. If the claim or request involves a penalty, enter the Internal Revenue Code section on which the penalty is based (see instructions). IRC section:

5a Interest, penalties, and additions to tax. Check the box that indicates your reason for the request for refund or abatement. (If none apply, go to line 6.)

- Interest was assessed as a result of IRS errors or delays.
- A penalty or addition to tax was the result of erroneous written advice from the IRS.
- Reasonable cause or other reason allowed under the law (other than erroneous written advice) can be shown for not assessing a penalty or addition to tax.

b Date(s) of payment(s) ►

6 Original return. Indicate the type of fee or return, if any, filed to which the tax, interest, penalty, or addition to tax relates.

<input type="checkbox"/> 706	<input type="checkbox"/> 709	<input type="checkbox"/> 940	<input type="checkbox"/> 941	<input type="checkbox"/> 943	<input type="checkbox"/> 945
<input type="checkbox"/> 990-PF	<input type="checkbox"/> 1040	<input checked="" type="checkbox"/> 1120	<input type="checkbox"/> 4720	<input type="checkbox"/> Other (specify) ►	

7 Explanation. Explain why you believe this claim or request should be allowed and show the computation of the amount shown on line 2. If you need more space, attach additional sheets.

Taxpayer requests net rate interest netting pursuant to Code Sec. 6621(d) and Rev. Proc. 2000-26 with respect to Form 1120 tax years ending December 31, 2011 and 2012 with Form 1120 tax year ending December 31, 2010 for Marathon Oil Corporation, EIN [REDACTED] See attached statement and schedules.

* Or such other amount as allowable by law.

Signature. If you are filing Form 843 to request a refund or abatement relating to a joint return, both you and your spouse must sign the claim. Claims filed by corporations must be signed by a corporate officer authorized to sign, and the officer's title must be shown.

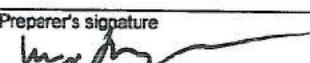
Under penalties of perjury, I declare that I have examined this claim, including accompanying schedules and statements, and, to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature (Title, if applicable. Claims by corporations must be signed by an officer.)

March 11, 2020

Signature (spouse, if joint return)

Date

Paid Preparer Use Only	Print/Type preparer's name William Scott Rogers	Preparer's signature 	Date 3/11/2020	Check <input type="checkbox"/> if self-employed [REDACTED]	PTIN [REDACTED]
	Firm's name ► Interest & Penalty Recovery Group LLC			Firm's EIN ► [REDACTED]	
	Firm's address ► 157 Creston Road, Kalispell, MT 59901			Phone no. 404-582-0298	

Marathon Petroleum Corporation
EIN [REDACTED]
Form 1120 Tax Years Ending December 31, 2011 and 2012
Request for Net Rate Interest Netting Pursuant to Rev. Proc. 2000-26
Statement

Attachment 1

Marathon Petroleum Corporation
EIN [REDACTED]

Form 1120 Tax Years Ending December 31, 2011 and 2012
Request for Net Rate Interest Netting Pursuant to Rev. Proc. 2000-26
Statement

Note: Taxpayer requests that the field examiner review this claim pursuant to IRM Section 20.2.14.6.1.1 and then forward it with completed Form 3198 to Centralized Case Processing to be processed.

Marathon Petroleum Corporation and affiliates ("MPC") respectfully request net rate interest netting pursuant to Code Sec. 6621(d) and Rev. Proc. 2000-26 for the overpayments for its consolidated Form 1120 tax periods ending on December 31, 2011 and December 31, 2012. Specifically, MPC requests that these overpayments be netted with MPC's underpayments reported on the consolidated Form 1120 of Marathon Oil Corporation ("MOC", EIN [REDACTED]), of which MPC was a member, for their tax period ending on December 31, 2010.

The 2011-2012 overpayments and 2010 underpayment are by the "same taxpayer" for purposes of Code §6621(d). MPC (including all of its subsidiaries to which its 2011-2012 overpayments are attributable) was a member of the MOC consolidated group for the entirety of 2010 and is thus severally liable for the entire 2010 underpayment pursuant to Treas. Reg. §1.1502-6(a). In other words, the IRS could collect *entire* 2010 underpayment from MPC. Thus, the same taxpayer – MPC – is both liable for the 2010 underpayment and entitled to the 2011-2012 overpayments.

Moreover, the 2011-2012 overpayments and 2010 underpayment resulted from the same tax event. The IRS audited the MOC 2010 consolidated tax return and the MPC 2011 and 2012 tax returns and adjusted the Alternative Minimum Tax ("AMT") and associated Minimum Tax Credits ("MTCs"). The AMT/MTC issue was resolved at IRS Appeals by the same Appeals Officer. The result of the IRS Appeal was an assessment of AMT for the MOC consolidated group's 2010 tax year, which generated both the 2010 underpayment and carryforwards of MTCs that resulted in MPC's 2011-2012 overpayments. IRS Appeals acknowledged "same taxpayer" status by coordinating the resolution of this issue. See Attachment 2 (Forms 870-AD executed at the conclusion of the IRS Appeals process setting forth a 50% allocation of the MTCs to MPC and 50% to MOC).

Attachment 3 consists of Report 020 setting forth an interest netting refund of \$14,851,894.42 as of March 31, 2020, Pre-Netting Reports 490, Post-Netting Reports 490 and Reports 530 with respect to all included years.

Form 2848 is attached authorizing us to represent MPC in this matter. See Attachment 4. Form 2848 authorizing us to represent MOC in this matter is already on file.

None of the years included in this claim have been used in a prior netting claim. The information required pursuant to Rev. Proc. 2000-26 is set forth below.

A. Type of Tax and/or Type of Return

- Corporation Income Tax, Form 1120

B. Tax Periods Involved

- 2010 (MPC as a member of MOC's consolidated group) (Underpayments)
- 2011 and 2012 (MPC) (Overpayments)

C. Underpayment Amounts and Dates of Payment¹

- 2010 (MPC as a member of MOC's consolidated group) Underpayment Amounts:

Underpayment Assessed on 03/29/2019 = \$77,783,904.00

Underpayment Assessed on 01/13/2020 = \$ 8,638,086.00

- 2010 (MPC as a member of MOC's consolidated group) Payment Dates:

04/17/2019 (\$53,589,599.09)

11/21/2019 (\$ 8,596,883.00)

Offset dated 03/15/2014 (posted in 2019, cycle unknown) (\$38,616,757.77)

Offset dated 01/16/2020 (posted in 2020, cycle unknown) (\$ 43,800.97)

02/10/2020 (\$ 4,277,426.10)

D. Overpayment Amounts and Dates of Refunds

- 2011 (MPC) Overpayment

(\$47,180,048.26); Date of refund = 06/24/2019

- 2012 (MPC) Overpayment

(\$24,212,495.82); Date of refund = 06/24/2019

E. Identification of Overlapping Periods

- 2010 (MPC as a member of MOC's consolidated group) Underpayment overlap with 2011 (MPC) Overpayment:

03/15/2012 to 03/27/2019

¹ The assessment of \$77,783,904.00 was decreased by a carryback of \$4,997,356.00 for a net tax assessment of \$72,786,548.00.

- 2010 (MPC as a member of MOC's consolidated group) Underpayment overlap with 2012 (MPC) Overpayment:

03/15/2013 to 03/27/2019

cc: Marathon Oil Corporation (MOC)

Marathon Petroleum Corporation
EIN [REDACTED]
Form 1120 Tax Years Ending December 31, 2011 and 2012
Request for Net Rate Interest Netting Pursuant to Rev. Proc. 2000-26
Statement

Attachment 2

		Department of the Treasury-Internal Revenue Service			
Form 870-AD (rev. 04/1992)		Offer to Waive Restrictions on Assessment and Collection of Tax Deficiency and to Accept Overassessment			
Symbols: AP:EX:STL:CDH		Name of Taxpayer: MARATHON PETROLEUM CORPORATION		SSN or EIN: [REDACTED]	
<p>Under the provisions of section 6213(d) of the Internal Revenue Code of 1986 (the Code), or corresponding provisions of prior internal revenue laws, the undersigned offers to waive the restrictions provided in section 6213(a) of the Code or corresponding provisions of prior internal revenue laws, and to consent to the assessment and collection of the following deficiencies and additions to tax, if any, with interest as provided by law. The undersigned offers also to accept the following over-assessments, if any, as correct. Any waiver or acceptance of an overassessment is subject to any terms and conditions stated below and on the second page of this form.</p>					
Deficiencies (Over-assessments) and Additions to Tax					
Year Ended	Kind of Tax	Tax			
12/31/2011	Income	\$(43,338,099.00)			
12/31/2012	Income	\$(22,032,688.00)			
12/31/2013	Income	\$0.00			

This Form 870-AD is a partial agreement due to unresolved TEFRA partnership items arising from a TEFRA partnership in which the taxpayer is a partner.

This agreement is effective as of the date the Joint Committee on Taxation completes its review without objection or the date it is accepted and signed for the Commissioner, whichever is later. Any refund or credit as a result will be deferred until the later of the two is completed.

See additional provisions of this agreement on Page 2 & 3 of this Form 870-AD.

(See second page for signature instructions)

Signature of Taxpayer:	Date:
Signature of Taxpayer:	Date:
Signature of Taxpayer's Representative:	Date:

Corporate Name:

MARATHON PETROLEUM CORPORATION

By Corporate Officer:	Date Accepted for Commissioner:	Title:	Date:
	2/11/2019	Vice President, Tax	9/10/2018
For Internal Revenue Use Only	Signature:		
	Cheryl Harris,		
Office:	Title:		
St. Louis, MO	Appeals Team Case Leader		

Marathon Petroleum Corporation

EI # [REDACTED]

Tax Years: 12/31/2011, 12/31/2012 & 12/31/2013

This offer must be accepted for the Commissioner of Internal Revenue and will take effect on the date it is accepted. Unless and until it is accepted, it will have no force or effect. If offer is accepted, the case will not be reopened by the Commissioner unless there was:

- fraud, malfeasance, concealment or misrepresentation of a material fact
- an important mistake in mathematical calculation
- a deficiency or overassessment resulting from adjustments made under Subchapters C and D of Chapter 63 concerning the tax treatment of partnership and subchapter S items determined at the partnership and corporate level
- an excessive tentative allowance of a carryback provided by law

No claim for refund or credit will be filed or prosecuted by the taxpayer for the years stated on this form, other than for amounts attributed to carrybacks provided by law, or as noted in the language on pages 1, 2 and 3 of this agreement.

The proper filing of this offer, when accepted, will expedite assessment and billing (or overassessment, credit or refund) by adjusting the tax liability. This offer, when executed and timely submitted, will be considered a claim for refund for the above overassessment(s), if any. This offer may be executed by the taxpayer's attorney, certified public accountant, or agent provided this is specifically authorized by a power of attorney which, if not previously filed, must accompany this form. If this offer is signed by a person acting in a fiduciary capacity (for example: an executor, administrator, or a trustee) Form 56, Notice Concerning Fiduciary Relationship, must accompany this form, unless previously filed.

If this offer is executed for a year for which a joint return was filed, it must be signed by both spouses unless one spouse, acting under a power of attorney, signs as agent for the other.

If this offer is executed by a corporation, it must be signed with the corporate name followed by the signature and title of the officer(s) authorized to sign. If the offer is accepted, as a condition of acceptance, any signature by or for a corporate officer will be considered a representation by that person and the corporation, to induce reliance, that such signature is binding under law for the corporation to be assessed the deficiencies or receive credit or refund under this agreement. If the corporation later contests the signature as being unauthorized on its behalf, the person who signed may be subject to criminal penalties for representing that he or she had authority to sign this agreement on behalf of the corporation.

Additional Terms and Conditions of this Agreement:

1. TEFRA Matters

- (a) Taxpayer reported certain items on its tax returns for tax years ending 12/31/2011, 12/31/2012, and 12/31/2013 related to its investment in Marathon Petroleum Company LP, a TEFRA partnership.
- (b) Marathon Petroleum Company, LP is a partnership which is subject to the unified partnership audit and litigation procedures set forth in IRC section 6221 et seq. (the TEFRA partnership procedures) that were in effect during the tax years at issue.
- (c) For purposes of computing the deficiency (or overpayment) in this case, taxpayer's partnership items (or affected items) relating to Marathon Petroleum Company LP have been treated as if they were correctly reported on taxpayer's taxable income tax returns for tax years ending 12/31/2011, 12/31/2012, and 12/31/2013, and they have not been adjusted as part of this proceeding.
- (d) The tax treatment of Marathon Petroleum Company LP's partnership items will be resolved in separate partnership proceedings conducted in accordance with the TEFRA partnership procedures. This agreement does not alter the rights of the taxpayer or the Commissioner under the TEFRA Partnership Procedures with respect to TEFRA partnerships.
- (e) The adjustments necessary to apply the results of the TEFRA partnership proceedings described in subparagraph (d) to taxpayer, shall be treated as computational adjustments to the extent applicable under IRC section 6231(a)(6) and its Treasury Regulations and assessed, credited or refunded accordingly.

Marathon Petroleum Corporation

EI # [REDACTED]

Tax Years: 12/31/2011, 12/31/2012 & 12/31/2013

(f) To the extent that the computation of taxpayer's tax liability which properly reflects the tax treatment of the partnership items relating to the TEFRA partnership, as determined in the TEFRA partnership proceedings described in subparagraph (d), would also result in a change in taxpayer's tax liability attributable to non-partnership items, as previously determined in this proceeding, such change may be treated as a computational adjustment under IRC section 6231(a)(6). Such change in the taxpayer's tax liability shall be assessed, credited or refunded in accordance with such rules pertaining to computational adjustments (including the provisions of IRC 6511(g)), provided the taxpayer does not waive its right to receive a statutory notice of deficiency with respect to any affected item that requires partner-level determinations.

2. This agreement shall not prevent the taxpayer from timely filing or prosecuting additional claims under the Internal Revenue Code arising from or relating to additional or redetermined foreign taxes (including the collateral consequences thereof, such as IRC § 78 gross-up) or changing its election to credit or deduct such taxes for any open taxable year.
3. This agreement shall not prevent the Commissioner from timely recomputing the taxpayer's foreign tax credits for the years stated in this agreement and assessing any resultant deficiencies.

4. Pursuant to mutual concessions for computation of tax and credits under this agreement:

- a) Subject to paragraph 8(d) below, the taxpayer's alternative minimum tax (AMT) liability is \$0 in 2011, \$0 in 2012, and \$0 in 2013; *4 DPL*
- b) As reflected in the 2011, 2012 and 2013 tax computations for this agreement, the taxpayer is apportioned 50% of the IRC § 53(b) Minimum Tax Credits (MTCs) of the consolidated group from 2010 and 2011;
- c) The remaining 50% of the IRC § 53(b) MTCs for 2010 and 2011 shall be apportioned to Marathon Oil Corporation (MOC) consolidated group;
- d) To the extent the taxpayer's AMT liability changes due to any TEFRA partnership or affected items, redetermined foreign tax credits, items carried to tax years 2010 or 2011, or other allowable changes not specifically mentioned in this agreement, the apportionment to the taxpayer of any resulting recomputed IRC § 53(b) MTCs for 2010 and 2011 will remain at 50% for the taxpayer and 50% for MOC. Thus, the taxpayer shall not be prevented from timely filing or prosecuting additional claims under the Internal Revenue Code for tax years 2010 and 2011 if such claims are necessary to result in a 50% each apportionment of the recomputed MTC to the taxpayer and MOC. Likewise, the Commissioner shall not be prevented from timely assessing any deficiency if such assessment is necessary to result in a 50% each apportionment of the recomputed MTC to the taxpayer and MOC.

Form 870-AD (rev. 04/1992)	Department of the Treasury-Internal Revenue Service	
Offer to Waive Restrictions on Assessment and Collection of Tax Deficiency and to Accept Overassessment		
Symbols: AP:EX:STL:CDH	Name of Taxpayer: Marathon Oil Corporation & Affiliated Companies	SSN or EIN: [REDACTED]

Under the provisions of section 6213(d) of the Internal Revenue Code of 1986 (the Code), or corresponding provisions of prior internal revenue laws, the undersigned offers to waive the restrictions provided in section 6213(a) of the Code or corresponding provisions of prior internal revenue laws, and to consent to the assessment and collection of the following deficiencies and additions to tax, if any, with interest as provided by law. The undersigned offers also to accept the following over-assessments, if any, as correct. Any waiver or acceptance of an overassessment is subject to any terms and conditions stated below and on the second page of this form.

Deficiencies (Over-assessments) and Additions to Tax			
Year Ended	Kind of Tax	Tax	
12/31/2010	Income	\$72,786,548.00	
12/31/2011	Income	(\$38,957,157.00)	

This Form 870-AD is a partial agreement due to unresolved TEFRA partnership items arising from a TEFRA partnership in which the taxpayer is a partner.

This agreement is accepted as of the date the Joint Committee on Taxation completes its review without objection of the proposed settlement of the Minimum Tax Credit allocation between the taxpayer and a related party or the date the agreement is accepted for the Commissioner, whichever is later.

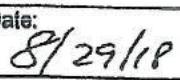
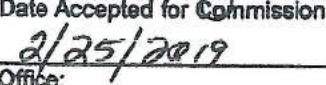
See additional provisions for this agreement on Pages 2 & 3 of this Form 870-AD.

(See second page for signature instructions)

Signature of Taxpayer:	Date:
Signature of Taxpayer:	Date:
Signature of Taxpayer's Representative:	Date:

Corporate Name:

MARATHON OIL CORPORATION AND AFFILIATED COMPANIES

By Corporate Officer: 	Title: 	Date: 
For Internal Revenue Use Only	Date Accepted for Commissioner:  2/25/2019	Signature: 
Office: St. Louis, MO	Title: Appeals Team Case Leader	

Marathon Oil Corporation & Affiliated Companies

EIN # [REDACTED]

Tax Years: 12/2010 & 12/2011

This offer must be accepted for the Commissioner of Internal Revenue and will take effect on the date it is accepted. Unless and until it is accepted, it will have no force or effect. If offer is accepted, the case will not be reopened by the Commissioner unless there was:

- *fraud, malfeasance, concealment or misrepresentation of a material fact*
- *an important mistake in mathematical calculation*
- *a deficiency or overassessment resulting from adjustments made under Subchapters C and D of Chapter 63 concerning the tax treatment of partnership and subchapter S items determined at the partnership and corporate level*
- *an excessive tentative allowance of a carryback provided by law*

No claim for refund or credit will be filed or prosecuted by the taxpayer for the years stated on this form, other than for amounts attributed to carrybacks provided by law, or as noted in the language on pages 1, 2 and 3 of this agreement.

The proper filing of this offer, when accepted, will expedite assessment and billing (or overassessment, credit or refund) by adjusting the tax liability. This offer, when executed and timely submitted, will be considered a claim for refund for the above overassessment(s), if any. This offer may be executed by the taxpayer's attorney, certified public accountant, or agent provided this is specifically authorized by a power of attorney which, if not previously filed, must accompany this form. If this offer is signed by a person acting in a fiduciary capacity (for example: an executor, administrator, or a trustee) Form 56, Notice Concerning Fiduciary Relationship, must accompany this form, unless previously filed.

If this offer is executed for a year for which a joint return was filed, it must be signed by both spouses unless one spouse, acting under a power of attorney, signs as agent for the other.

If this offer is executed by a corporation, it must be signed with the corporate name followed by the signature and title of the officer(s) authorized to sign. If the offer is accepted, as a condition of acceptance, any signature by or for a corporate officer will be considered a representation by that person and the corporation, to induce reliance, that such signature is binding under law for the corporation to be assessed the deficiencies or receive credit or refund under this agreement. If the corporation later contests the signature as being unauthorized on its behalf, the person who signed may be subject to criminal penalties for representing that he or she had authority to sign this agreement on behalf of the corporation.

Additional Terms and Conditions of this Agreement:

1. TEFRA Matters

(a) Taxpayer reported certain items on its income tax returns for tax years ending 12/31/2010 and 12/31/2011 related to its investment in Marathon Petroleum Company LP, a TEFRA partnership;

(b) Marathon Petroleum Company, LP is subject to the unified partnership audit and litigation procedures set forth in IRC section 6221 et seq. (the TEFRA partnership procedures) that were in effect during the tax years at issue.

(c) For purposes of computing the deficiency (or overpayment) in this case, the partnership items (or affected items) relating to Marathon Petroleum Company LP have been treated as if they were correctly reported on taxpayer's 12/31/2010 and 12/31/2011 taxable returns, and they have not been adjusted as part of this proceeding.

(d) The tax treatment of Marathon Petroleum Company LP's partnership items will be resolved in separate partnership proceedings conducted in accordance with the TEFRA partnership procedures. This agreement does not alter the rights of the taxpayer or the Commissioner under the TEFRA Partnership Procedures with respect to TEFRA partnerships.

(e) The adjustments necessary to apply the results of the TEFRA partnership proceedings described in subparagraph (d) to the taxpayer shall be treated as computational adjustments to the extent applicable under IRC section 6231(a)(6) and its Treasury Regulations and assessed, credited, or refunded accordingly.

(f) To the extent that the computation of the taxpayer's tax liability which properly reflects the tax treatment of the partnership items relating to the TEFRA partnership, as determined in the TEFRA partnership proceedings described in subparagraph (d), would also result in a change in the taxpayer's tax liability attributable to non-partnership items, as previously determined in this proceeding, such change may be treated as a computational adjustment under IRC section 6231(a)(6). Such change in the taxpayer's tax liability shall be assessed, credited or refunded in accordance with such rules pertaining to computational adjustments (including the provisions of IRC 6511(g)), provided the taxpayer does not waive its right to receive a statutory notice of deficiency with respect to any affected item that requires partner-level determinations.

2. This agreement shall not prevent the taxpayer from timely filing or prosecuting additional claims under the Internal Revenue Code arising from or relating to additional or redetermined foreign taxes (including the collateral consequences thereof, such as IRC § 78 gross-up) or changing its election to credit or deduct such taxes for any open taxable year.

3. This agreement shall not prevent the Commissioner from timely recomputing the taxpayer's foreign tax credits for the years stated in this agreement and assessing any resultant deficiencies.

4. Pursuant to mutual concessions for computation of tax and credits under this agreement:

- a) Subject to paragraph 5(d) below, the taxpayer's alternative minimum tax (AMT) liability is \$90,406,566 in 2010 and \$322,467,378 in 2011;
- b) The taxpayer shall retain 50% of the IRC § 53(b) Minimum Tax Credits (MTCs) for 2010 and 2011;
- c) The remaining 50% of the IRC § 53(b) MTCs for 2010 and 2011 shall be apportioned to Marathon Petroleum Corporation (MPC);
- d) To the extent the taxpayer's AMT liability changes due to any TEFRA partnership or affected items, redetermined foreign tax credits, items carried to tax years 2010 or 2011, or other allowable changes not specifically mentioned in this agreement, the apportionment to the taxpayer of any resulting recomputed IRC § 53(b) MTCs for 2010 and 2011 will remain at 50% for the taxpayer and 50% for MPC. Thus, the taxpayer shall not be prevented from timely filing or prosecuting additional claims under the Internal Revenue Code for tax years 2010 and 2011 if such claims are necessary to result in a 50% each apportionment of the recomputed MTC to the taxpayer and MPC. Likewise, the Commissioner shall not be prevented from timely assessing any deficiency if such assessment is necessary to result in a 50% each apportionment of the recomputed MTC to the taxpayer and MPC.

Marathon Petroleum Corporation
EIN [REDACTED]
Form 1120 Tax Years Ending December 31, 2011 and 2012
Request for Net Rate Interest Netting Pursuant to Rev. Proc. 2000-26
Statement

Attachment 3

020 Principal and Interest Adj Summary - Marathon Petroleum

Jurisdiction: Federal		Run Method: IRS Default		Interest To 03/31/2020				
Tax ID	Taxpayer	Period	Tax Type	status	Deficiency Interest	Overpayment Interest	Principal	Total
<u>Computed Individual Modules</u>								
Subtotal 1120 - MPC								
	Marathon Petroleum Corporation	2011/12	1120 - MPC	0/(0)	0.00	0.00	0.00	0.00
	Marathon Petroleum Corporation	2012/12	1120 - MPC	0/(0)	0.00	0.02	0.00	0.02
	Subtotal 1120 - MPC				0.00	0.02	0.00	0.02
	Marathon Oil Company	2010/12	1120 - MRO - Match IRS	0/(0)	0.00	0.00	0.00	0.00
	Subtotal 1120 - MRO - Match IRS				0.00	0.00	0.00	0.00
	Total				0.00	0.02	0.00	0.02
<u>Computed Modules With Netting</u>								
Subtotal 1120 - MPC								
	Marathon Petroleum Corporation	2011/12	1120 - MPC	0/(0)	0.00	0.00	0.00	0.00
	Marathon Petroleum Corporation	2012/12	1120 - MPC	0/(0)	0.00	0.02	0.00	0.02
	Subtotal 1120 - MPC				0.00	0.02	0.00	0.02
	Marathon Oil Company	2010/12	1120 - MRO - Match IRS	0/(0)	(14,711,691.99)	(140,202.45)	0.00	(14,851,894.43)
	Subtotal 1120 - MRO - Match IRS				(14,711,691.99)	(140,202.45)	0.00	(14,851,894.43)
	Total				(14,711,691.99)	(140,202.43)	0.00	(14,851,894.42)
	Netting Benefit:							(14,851,894.43)

490 Activity Summary - Marathon Petroleum

FED - [REDACTED] Marathon Oil Company 1120 - MRO - Match IRS Tax Period: 2010/12

Run Method: IRS Default Interest To: 03/31/2020 GATT Method: Retain Character (New) LCU Method: Default IRS Underpay Net Start: All Dates Included	Module Status: Open/(Use) GATT Date: 01/01/1995 Amount: \$10,000 LCU Interest Date: 02/18/2016 Amount: \$100,000 Overpay Net Start: All Dates Included
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Date Transcript	Date Start	Date Adj / End	Description	Susp/Equal	Principal	Balance
03/15/2011			150 Return Filed & Assessed Tax Liability		149,450,338.00	149,450,338.00
03/15/2011			620 Initial Installment Payment		(160,000,000.00)	(10,549,662.00)
03/29/2019		03/15/2011	300 Additional Tax Assessment By Examinati		77,783,904.00	67,234,242.00
01/13/2020		03/15/2011	300 Additional Tax Assessment By Examinati		8,638,086.00	75,872,328.00
04/15/2011	03/15/2011	03/15/2012	836 Overpayment Credit Elect to Next Period:	(10,549,662.00)	10,549,662.00	86,421,990.00
03/15/2014			309 Abatement of Prior Tax Assessment by E:		(4,997,356.00)	81,424,634.00
03/15/2014			700 Credit Applied		(38,616,757.77)	42,807,876.23
03/15/2014			700 Credit Applied		(43,800.97)	42,764,075.26
03/11/2019	03/27/2019	03/29/2019	1010 Suspend Underpayment Interest	54,061,458.19		42,764,075.26
04/17/2019			670 Subsequent Payment		(53,589,599.09)	(10,825,523.83)
03/29/2019	03/29/2019	04/17/2019	1010 Suspend Underpayment Interest	53,589,599.09		(10,825,523.83)
11/21/2019			670 Subsequent Payment		(8,596,833.00)	(19,422,356.83)
02/10/2020			670 Subsequent Payment		(4,277,426.10)	(23,699,782.93)

Date	Description	Amount	Factor	Interest	Balance
03/15/2011	150 Return Filed & Assessed Tax Liability	149,450,338.00			
	300 Additional Tax Assessment By Examin:	77,783,904.00			
	300 Additional Tax Assessment By Examin:	8,638,086.00			
	620 Initial Installment Payment	(160,000,000.00)			75,872,328.00
03/16/2011	03/15/2012 Underpay	75,872,328.00	0.035699799	2,708,626.84	78,580,954.84
03/15/2012	836 Overpayment Credit Elect to Next Peric	10,549,662.00			89,130,616.84
03/16/2012	03/15/2014 Underpay	89,130,616.84	0.061764546	5,505,112.12	94,635,728.96
03/15/2014	309 Abatement of Prior Tax Assessment by	(4,997,356.00)			
	700 Credit Applied	(38,616,757.77)			
	700 Credit Applied	(43,800.97)			
03/16/2014	02/18/2016 Underpay	50,977,814.22	0.059642748	3,040,456.94	50,977,814.22
02/19/2016	03/27/2019 Underpay LCU	54,018,271.16	0.217970414	11,774,384.92	54,018,271.16
03/28/2019	03/29/2019 Underpay LCU	11,731,197.90	0.000438404	5,143.01	65,792,656.09
	Underpay Suspended	54,061,458.19			
03/30/2019	04/17/2019 Underpay LCU	12,208,200.00	0.004172608	50,940.04	65,797,799.09
	Underpay Suspended	53,589,599.09			
04/17/2019	670 Subsequent Payment	(53,589,599.09)			12,259,140.04
04/18/2019	11/21/2019 Underpay LCU	12,259,140.04	0.044805968	549,282.63	12,808,422.68
11/21/2019	670 Subsequent Payment	(8,596,833.00)			4,211,589.68
11/22/2019	02/10/2020 Underpay LCU	4,211,589.68	0.015632202	65,836.42	4,277,426.10
02/10/2020	670 Subsequent Payment	(4,277,426.10)			

Account Summary:	As Computed	Per Transcript	Adjustment
Deficiency Interest	23,699,782.93	23,699,782.93	0.00
Overpayment Interest			
Principal Balance			0.00
	23,699,782.93	23,699,782.93	0.00

490 Activity Summary - Marathon Petroleum

FED - [REDACTED] Marathon Petroleum Corporation 1120 - MPC Tax Period: 2011/12

Run Method: IRS Default	Module Status: Open/(Open)
Interest To: 03/31/2020	
GATT Method: Retain Character (New)	GATT Date: 01/01/1995 Amount: \$10,000
LCU Method: Default IRS	LCU Interest Date: LCU Interest is OFF
Underpay Net Start: All Dates Included	Overpay Net Start: All Dates Included

Date Transcript	Date Start	Date Adj / End	Description	Susp/Equal	Principal	Balance
03/15/2012			150 Return Filed & Assessed Tax Liability		353,992,737.00	353,992,737.00
Various			660 Estimated Tax		(550,000,000.00)	(196,007,263.00)
04/15/2019		03/15/2012	301 Abatement of Tax By Examination Divisi		(43,338,099.00)	(239,345,362.00)
04/10/2011	03/15/2012	04/10/2012	840 Manual Refund	(75,000,000.00)	75,000,000.00	(164,345,362.00)
04/15/2012	03/15/2012	04/15/2012	836 Overpayment Credit Elect to Next Period:	(121,007,263.00)	121,007,263.00	(43,338,099.00)
06/24/2019	06/15/2019	06/24/2019	846 Refund of Overpayment	(47,180,048.26)	47,180,048.26	3,841,949.26

Date	Description	Amount	Factor	Interest	Balance
03/15/2012	150 Return Filed & Assessed Tax Liability	353,992,737.00			353,992,737.00
	301 Abatement of Tax By Examination Divi	(43,338,099.00)			(43,338,099.00)
	660 Estimated Tax	(550,000,000.00)			(550,000,000.00)
03/16/2012	04/10/2012	Overpay GATT	(43,338,099.00)	0.000355252	(15,395.94)
		Overpay Suspended	(196,007,263.00)		(196,007,263.00)
04/10/2012		840 Manual Refund	75,000,000.00		75,000,000.00
04/11/2012	04/15/2012	Overpay GATT	(43,353,494.94)	0.000068308	(2,961.39)
		Overpay Suspended	(121,007,263.00)		(121,007,263.00)
04/15/2012		836 Overpayment Credit Elect to Next Peri	121,007,263.00		121,007,263.00
04/16/2012	06/15/2019	Overpay GATT	(43,356,456.33)	0.088189678	(3,823,591.93)
06/16/2019	06/24/2019	Overpay Suspended	(47,180,048.26)		(47,180,048.26)
06/24/2019		846 Refund of Overpayment	47,180,048.26		47,180,048.26

Account Summary:	As Computed	Per Transcript	Adjustment
Deficiency Interest			
Overpayment Interest	(3,841,949.26)	(3,841,949.26)	0.00
Principal Balance			0.00
	(3,841,949.26)	(3,841,949.26)	0.00

490 Activity Summary - Marathon Petroleum

FED - [REDACTED] Marathon Petroleum Corporation 1120 - MPC Tax Period: 2012/12

Run Method: IRS Default	Module Status: Open/(Open)
Interest To: 03/31/2020	
GATT Method: Retain Character (New)	GATT Date: 01/01/1995 Amount: \$10,000
LCU Method: Default IRS	LCU Interest Date: LCU Interest is OFF
Underpay Net Start: All Dates Included	Overpay Net Start: All Dates Included

Date Transcript	Date Start	Date Adj / End	Description	Susp/Equal	Principal	Balance
03/15/2013			150 Return Filed & Assessed Tax Liability	1,067,030,857.00	1,067,030,857.00	
03/15/2013			660 Estimated Tax	(930,000,000.00)	137,030,857.00	
03/15/2013			716 Generated Overpay Credit Applied from I	(121,007,263.00)	16,023,594.00	
04/15/2019		03/15/2013	301 Abatement of Tax By Examination Divisi	(22,032,688.00)	(6,009,094.00)	
09/06/2013			660 Estimated Tax	(360,890.00)	(6,369,984.00)	
09/06/2013			670 Subsequent Payment	(16,023,594.00)	(22,393,578.00)	
12/09/2013	03/15/2013	12/09/2013	170 Estimated Tax Penalty	(660,833.89)	660,833.89	(21,732,744.11)
03/11/2014			670 Subsequent Payment	(660,833.89)	(22,393,578.00)	
06/24/2019	06/15/2019	06/24/2019	846 Refund of Overpayment	(24,212,495.82)	24,212,495.82	1,818,917.82

Date	Description	Amount	Factor	Interest	Balance
03/15/2013	150 Return Filed & Assessed Tax Liability	1,067,030,857.00			
	301 Abatement of Tax By Examination Divi	(22,032,688.00)			
	660 Estimated Tax	(930,000,000.00)			
	716 Generated Overpay Credit Applied fron	(121,007,263.00)		(6,009,094.00)	
03/16/2013	Overpay	(10,000.00)	0.009634898	(96.35)	
09/06/2013	Overpay GATT	(5,338,260.11)	0.002400120	(12,812.46)	
	Overpay Suspended	(660,833.89)			(6,022,002.81)
09/06/2013	660 Estimated Tax	(360,890.00)			
	670 Subsequent Payment	(16,023,594.00)			(22,406,486.81)
09/07/2013	Overpay	(10,096.35)	0.005163831	(52.14)	
	Overpay GATT	(21,735,556.57)	0.001288492	(28,006.09)	
	Overpay Suspended	(660,833.89)			(22,434,545.03)
12/09/2013	170 Estimated Tax Penalty	660,833.89			(21,773,711.14)
12/10/2013	Overpay	(10,148.48)	0.005053685	(51.29)	
	Overpay GATT	(21,763,562.66)	0.001261060	(27,445.15)	(21,801,207.59)
03/11/2014	670 Subsequent Payment	(660,833.89)			(22,462,041.48)
03/12/2014	Overpay	(10,199.77)	0.166426990	(1,697.52)	
	Overpay GATT	(22,451,841.70)	0.077889237	(1,748,756.81)	(24,212,495.80)
06/16/2019	Overpay Suspended	(24,212,495.80)			(24,212,495.80)
06/24/2019	846 Refund of Overpayment	24,212,495.82		0.02	
06/25/2019	Underpay	0.02	0.039376297	0.00	0.02

Account Summary:	As Computed	Per Transcript	Adjustment
Deficiency Interest	0.00		0.00
Overpayment Interest	(1,818,917.80)	(1,818,917.82)	0.02
Principal Balance			0.00
	(1,818,917.80)	(1,818,917.82)	0.02

490 Activity Summary - Marathon Petroleum

FED - [REDACTED] Marathon Oil Company 1120 - MRO - Match IRS Tax Period: 2010/12

Run Method: IRS Default	Module Status: Open/(Use)
Interest To: 03/31/2020	
GATT Method: Retain Character (New)	GATT Date: 01/01/1995 Amount: \$10,000
LCU Method: Default IRS	LCU Interest Date: 02/18/2016 Amount: \$100,000
Underpay Net Start: All Dates Included	Overpay Net Start: All Dates Included

Date Transcript	Date Start	Date Adj / End	Description	Susp/Equal	Principal	Balance
03/15/2011			150 Return Filed & Assessed Tax Liability	149,450,338.00	149,450,338.00	
03/15/2011			620 Initial Installment Payment	(160,000,000.00)	(10,549,662.00)	
03/29/2019	03/15/2011	03/15/2011	300 Additional Tax Assessment By Examinati	77,783,904.00	67,234,242.00	
01/13/2020	03/15/2011	03/15/2011	300 Additional Tax Assessment By Examinati	8,638,086.00	75,872,328.00	
04/15/2011	03/15/2011	03/15/2012	836 Overpayment Credit Elect to Next Period:	(10,549,662.00)	10,549,662.00	86,421,990.00
N/A	03/15/2012	04/10/2012	1545 Equalize to GATT	43,338,099.00		86,421,990.00
			XREF: [REDACTED] 1120 MPC 201112			
N/A	04/10/2012	04/15/2012	1545 Equalize to GATT	43,338,099.00		86,421,990.00
			XREF: [REDACTED] 1120 MPC 201112			
N/A	04/10/2012	04/15/2012	1545 Equalize to GATT	15,395.94		86,421,990.00
			XREF: [REDACTED] 1120 MPC 201112			
N/A	04/15/2012	03/15/2013	1545 Equalize to GATT	43,338,099.00		86,421,990.00
			XREF: [REDACTED] 1120 MPC 201112			
N/A	04/15/2012	03/15/2013	1545 Equalize to GATT	18,357.33		86,421,990.00
			XREF: [REDACTED] 1120 MPC 201112			
N/A	03/15/2013	09/06/2013	1545 Equalize to GATT	43,338,099.00		86,421,990.00
			XREF: [REDACTED] 1120 MPC 201112			
N/A	03/15/2013	09/06/2013	1545 Equalize to GATT	216,757.26		86,421,990.00
			XREF: [REDACTED] 1120 MPC 201112			
N/A	03/15/2013	09/06/2013	1545 Equalize to GATT	5,338,260.11		86,421,990.00
			XREF: [REDACTED] 1120 MPC 201212			
N/A	03/15/2013	09/06/2013	1555 Equalize to Overpay	10,000.00		86,421,990.00
			XREF: [REDACTED] 1120 MPC 201212			
N/A	09/06/2013	12/09/2013	1545 Equalize to GATT	43,338,099.00		86,421,990.00
			XREF: [REDACTED] 1120 MPC 201112			
N/A	09/06/2013	12/09/2013	1545 Equalize to GATT	321,294.12		86,421,990.00
			XREF: [REDACTED] 1120 MPC 201112			
N/A	09/06/2013	12/09/2013	1545 Equalize to GATT	21,722,744.11		86,421,990.00
			XREF: [REDACTED] 1120 MPC 201212			
N/A	09/06/2013	12/09/2013	1545 Equalize to GATT	12,812.46		86,421,990.00
			XREF: [REDACTED] 1120 MPC 201212			
N/A	09/06/2013	12/09/2013	1555 Equalize to Overpay	10,000.00		86,421,990.00
			XREF: [REDACTED] 1120 MPC 201212			
N/A	09/06/2013	12/09/2013	1555 Equalize to Overpay	96.35		86,421,990.00
			XREF: [REDACTED] 1120 MPC 201212			
N/A	12/09/2013	03/11/2014	1545 Equalize to GATT	43,338,099.00		86,421,990.00
			XREF: [REDACTED] 1120 MPC 201112			
N/A	12/09/2013	03/11/2014	1545 Equalize to GATT	377,548.89		86,421,990.00
			XREF: [REDACTED] 1120 MPC 201112			
N/A	12/09/2013	03/11/2014	1545 Equalize to GATT	21,722,744.11		86,421,990.00
			XREF: [REDACTED] 1120 MPC 201212			
N/A	12/09/2013	03/11/2014	1545 Equalize to GATT	40,818.55		86,421,990.00
			XREF: [REDACTED] 1120 MPC 201212			
N/A	12/09/2013	03/11/2014	1555 Equalize to Overpay	10,000.00		86,421,990.00

490 Activity Summary - Marathon Petroleum

FED - [REDACTED] Marathon Oil Company 1120 - MRO - Match IRS Tax Period: 2010/12

Date Transcript	Date Start	Date Adj / End	Description	Susp/Equal	Principal	Balance
			XREF: [REDACTED] 1120 MPC 201212			
N/A	12/09/2013	03/11/2014	1555 Equalize to Overpay	148.48		86,421,990.00
			XREF: [REDACTED] 1120 MPC 201212			
03/15/2014			309 Abatement of Prior Tax Assessment by E:		(4,997,356.00)	81,424,634.00
03/15/2014			700 Credit Applied		(38,616,757.77)	42,807,876.23
03/15/2014			700 Credit Applied		(43,800.97)	42,764,075.26
N/A	03/11/2014	03/15/2014	1545 Equalize to GATT	43,338,099.00		42,764,075.26
			XREF: [REDACTED] 1120 MPC 201112			
N/A	03/11/2014	03/15/2014	1545 Equalize to GATT	432,676.94		42,764,075.26
			XREF: [REDACTED] 1120 MPC 201112			
N/A	03/11/2014	03/15/2014	1545 Equalize to GATT	22,383,578.00		42,764,075.26
			XREF: [REDACTED] 1120 MPC 201212			
N/A	03/11/2014	03/15/2014	1545 Equalize to GATT	68,263.70		42,764,075.26
			XREF: [REDACTED] 1120 MPC 201212			
N/A	03/11/2014	03/15/2014	1555 Equalize to Overpay	10,000.00		42,764,075.26
			XREF: [REDACTED] 1120 MPC 201212			
N/A	03/11/2014	03/15/2014	1555 Equalize to Overpay	199.77		42,764,075.26
			XREF: [REDACTED] 1120 MPC 201212			
N/A	03/15/2014	02/18/2016	1545 Equalize to GATT	22,383,578.00		42,764,075.26
			XREF: [REDACTED] 1120 MPC 201212			
N/A	03/15/2014	02/18/2016	1545 Equalize to GATT	69,493.97		42,764,075.26
			XREF: [REDACTED] 1120 MPC 201212			
N/A	03/15/2014	02/18/2016	1545 Equalize to GATT	25,931,801.41		42,764,075.26
			XREF: [REDACTED] 1120 MPC 201112			
N/A	02/18/2016	03/27/2019	1545 Equalize to GATT	22,383,578.00		42,764,075.26
			XREF: [REDACTED] 1120 MPC 201212			
N/A	02/18/2016	03/27/2019	1545 Equalize to GATT	287,342.66		42,764,075.26
			XREF: [REDACTED] 1120 MPC 201212			
N/A	02/18/2016	03/27/2019	1545 Equalize to GATT	26,183,402.13		42,764,075.26
			XREF: [REDACTED] 1120 MPC 201112			
03/11/2019	03/27/2019	03/29/2019	1010 Suspend Underpayment Interest	54,061,458.19		42,764,075.26
04/17/2019			670 Subsequent Payment		(53,589,599.09)	(10,825,523.83)
03/29/2019	03/29/2019	04/17/2019	1010 Suspend Underpayment Interest	53,589,599.09		(10,825,523.83)
11/21/2019			670 Subsequent Payment		(8,596,833.00)	(19,422,356.83)
02/10/2020			670 Subsequent Payment		(4,277,426.10)	(23,699,782.93)

Date	Description	Amount	Factor	Interest	Balance
03/15/2011	150 Return Filed & Assessed Tax Liability	149,450,338.00			
	300 Additional Tax Assessment By Examiner	77,783,904.00			
	300 Additional Tax Assessment By Examiner	8,638,086.00			
	620 Initial Installment Payment	(160,000,000.00)			
03/16/2011 03/15/2012	Underpay	75,872,328.00	0.035699799	2,708,626.84	75,872,328.00
03/15/2012	836 Overpayment Credit Elect to Next Period	10,549,662.00			89,130,616.84
03/16/2012 04/10/2012	NR Underpay @ GATT	43,338,099.00	0.000355252	15,395.94	
	Underpay	45,792,517.84	0.002133333	97,690.67	89,243,703.45
04/11/2012 04/15/2012	NR Underpay @ GATT	43,353,494.94	0.000068308	2,961.39	
	Underpay	45,890,208.51	0.000409903	18,810.55	89,265,475.38
04/16/2012 03/15/2013	NR Underpay @ GATT	43,356,456.33	0.004576018	198,399.93	
	Underpay	45,909,019.05	0.027771169	1,274,947.12	90,738,822.43
03/16/2013 09/06/2013	NR Underpay @ GATT	48,893,116.37	0.002400120	117,349.32	
	NR Underpay @ Over	10,000.00	0.009634898	96.35	

490 Activity Summary - Marathon Petroleum

FED - [REDACTED] Marathon Oil Company 1120 - MRO - Match IRS Tax Period: 2010/12

Date	Description	Amount	Factor	Interest	Balance
03/16/2013	09/06/2013 Underpay	41,835,706.07	0.014486903	606,069.82	91,462,337.93
09/07/2013	12/09/2013 NR Underpay @ GATT	65,394,949.69	0.001288492	84,260.86	
	NR Underpay @ Over	10,096.35	0.005163831	52.14	
	Underpay	26,057,291.89	0.007755630	202,090.72	91,748,741.64
12/10/2013	03/11/2014 NR Underpay @ GATT	65,479,210.55	0.001261060	82,573.20	
	NR Underpay @ Over	10,148.48	0.005053685	51.29	
	Underpay	26,259,382.61	0.007589992	199,308.51	92,030,674.64
03/12/2014	03/15/2014 NR Underpay @ GATT	66,222,617.64	0.000054796	3,628.71	
	NR Underpay @ Over	10,199.77	0.000219196	2.24	
	Underpay	25,797,857.23	0.000328808	8,482.53	92,042,788.12
03/15/2014	309 Abatement of Prior Tax Assessment by	(4,997,356.00)			
	700 Credit Applied	(38,616,757.77)			
	700 Credit Applied	(43,800.97)			48,384,873.38
03/16/2014	02/18/2016 NR Underpay @ GATT	48,384,873.38	0.009702400	469,449.40	48,854,322.78
02/19/2016	03/27/2019 NR Underpay @ GATT	48,854,322.78	0.059316008	2,897,843.42	51,752,166.20
03/28/2019	03/29/2019 Underpay Suspended	51,752,166.20			51,752,166.20
03/30/2019	04/17/2019 Underpay Suspended	51,752,166.20			51,752,166.20
04/17/2019	670 Subsequent Payment	(53,589,599.09)			(1,837,432.89)
04/18/2019	11/21/2019 Overpay GATT	(1,837,432.89)	0.017102833	(31,425.31)	(1,868,858.19)
11/21/2019	670 Subsequent Payment	(8,596,833.00)			(10,465,691.19)
11/22/2019	02/10/2020 Overpay GATT	(10,465,691.19)	0.005555458	(58,141.70)	(10,523,832.90)
02/10/2020	670 Subsequent Payment	(4,277,426.10)			(14,801,259.00)
02/11/2020	03/31/2020 Overpay GATT	(14,801,259.00)	0.003421022	(50,635.44)	(14,851,894.43)

Account Summary:	As Computed	Per Transcript	Adjustment
Deficiency Interest	8,988,090.94	23,699,782.93	(14,711,691.99)
Overpayment Interest	(140,202.45)		(140,202.45)
Principal Balance	8,847,888.50	23,699,782.93	(14,851,894.43)

490 Activity Summary - Marathon Petroleum

FED - [REDACTED] Marathon Petroleum Corporation 1120 - MPC Tax Period: 2011/12

Run Method: IRS Default	Module Status: Open/(Open)
Interest To: 03/31/2020	
GATT Method: Retain Character (New)	GATT Date: 01/01/1995 Amount: \$10,000
LCU Method: Default IRS	LCU Interest Date: LCU Interest is OFF
Underpay Net Start: All Dates Included	Overpay Net Start: All Dates Included

Date Transcript	Date Start	Date Adj / End	Description	Susp/Equal	Principal	Balance
03/15/2012			150 Return Filed & Assessed Tax Liability	353,992,737.00	353,992,737.00	
Various			660 Estimated Tax	(550,000,000.00)	(196,007,263.00)	
04/15/2019	03/15/2012	04/10/2012	301 Abatement of Tax By Examination Divisi	(43,338,099.00)	(239,345,362.00)	
04/10/2011	03/15/2012	04/10/2012	840 Manual Refund	(75,000,000.00)	75,000,000.00	(164,345,362.00)
N/A	03/15/2012	04/10/2012	1540 Use Prin GATT to Equal	(43,338,099.00)		(164,345,362.00)
			XREF: [REDACTED] 1120 MRO - Match IRS 201012			
04/15/2012	03/15/2012	04/15/2012	836 Overpayment Credit Elect to Next Period:	(121,007,263.00)	121,007,263.00	(43,338,099.00)
N/A	04/10/2012	04/15/2012	1540 Use Prin GATT to Equal	(43,338,099.00)		(43,338,099.00)
			XREF: [REDACTED] 1120 MRO - Match IRS 201012			
N/A	04/10/2012	04/15/2012	1541 Use Int GATT to Equal	(15,395.94)		(43,338,099.00)
			XREF: [REDACTED] 1120 MRO - Match IRS 201012			
N/A	04/15/2012	03/15/2013	1540 Use Prin GATT to Equal	(43,338,099.00)		(43,338,099.00)
			XREF: [REDACTED] 1120 MRO - Match IRS 201012			
N/A	04/15/2012	03/15/2013	1541 Use Int GATT to Equal	(18,357.33)		(43,338,099.00)
			XREF: [REDACTED] 1120 MRO - Match IRS 201012			
N/A	03/15/2013	09/06/2013	1540 Use Prin GATT to Equal	(43,338,099.00)		(43,338,099.00)
			XREF: [REDACTED] 1120 MRO - Match IRS 201012			
N/A	03/15/2013	09/06/2013	1541 Use Int GATT to Equal	(216,757.26)		(43,338,099.00)
			XREF: [REDACTED] 1120 MRO - Match IRS 201012			
N/A	09/06/2013	12/09/2013	1540 Use Prin GATT to Equal	(43,338,099.00)		(43,338,099.00)
			XREF: [REDACTED] 1120 MRO - Match IRS 201012			
N/A	09/06/2013	12/09/2013	1541 Use Int GATT to Equal	(321,294.12)		(43,338,099.00)
			XREF: [REDACTED] 1120 MRO - Match IRS 201012			
N/A	12/09/2013	03/11/2014	1540 Use Prin GATT to Equal	(43,338,099.00)		(43,338,099.00)
			XREF: [REDACTED] 1120 MRO - Match IRS 201012			
N/A	12/09/2013	03/11/2014	1541 Use Int GATT to Equal	(377,548.89)		(43,338,099.00)
			XREF: [REDACTED] 1120 MRO - Match IRS 201012			
N/A	03/11/2014	03/15/2014	1540 Use Prin GATT to Equal	(43,338,099.00)		(43,338,099.00)
			XREF: [REDACTED] 1120 MRO - Match IRS 201012			
N/A	03/11/2014	03/15/2014	1541 Use Int GATT to Equal	(432,676.94)		(43,338,099.00)
			XREF: [REDACTED] 1120 MRO - Match IRS 201012			
N/A	03/15/2014	02/18/2016	1540 Use Prin GATT to Equal	(25,931,801.41)		(43,338,099.00)
			XREF: [REDACTED] 1120 MRO - Match IRS 201012			
N/A	02/18/2016	03/27/2019	1540 Use Prin GATT to Equal	(26,183,402.13)		(43,338,099.00)
			XREF: [REDACTED] 1120 MRO - Match IRS 201012			
06/24/2019	06/15/2019	06/24/2019	846 Refund of Overpayment	(47,180,048.26)	47,180,048.26	3,841,949.26

Date	Description	Amount	Factor	Interest	Balance
03/15/2012	150 Return Filed & Assessed Tax Liability	353,992,737.00			
	301 Abatement of Tax By Examination Divi	(43,338,099.00)			
	660 Estimated Tax	(550,000,000.00)			(239,345,362.00)
03/16/2012	04/10/2012 Overpay GATT	(43,338,099.00)	0.000355252	(15,395.94)	
	Overpay Suspended	(196,007,263.00)			(239,360,757.94)
04/10/2012	840 Manual Refund	75,000,000.00			(164,360,757.94)

490 Activity Summary - Marathon Petroleum

FED - [REDACTED] Marathon Petroleum Corporation 1120 - MPC Tax Period: 2011/12

Date	Description	Amount	Factor	Interest	Balance
04/11/2012	04/15/2012 Overpay GATT	(43,353,494.94)	0.000068308	(2,961.39)	
	Overpay Suspended	(121,007,263.00)			(164,363,719.33)
04/15/2012	836 Overpayment Credit Elect to Next Period	121,007,263.00			(43,356,456.33)
04/16/2012	03/15/2013 Overpay GATT	(43,356,456.33)	0.004576018	(198,399.93)	(43,554,856.26)
03/16/2013	09/06/2013 Overpay GATT	(43,554,856.26)	0.002400120	(104,536.86)	(43,659,393.12)
09/07/2013	12/09/2013 Overpay GATT	(43,659,393.12)	0.001288492	(56,254.77)	(43,715,647.89)
12/10/2013	03/11/2014 Overpay GATT	(43,715,647.89)	0.001261060	(55,128.05)	(43,770,775.94)
03/12/2014	03/15/2014 Overpay GATT	(43,770,775.94)	0.000054796	(2,398.45)	(43,773,174.38)
03/16/2014	02/18/2016 Overpay GATT	(43,773,174.38)	0.009702400	(424,704.86)	(44,197,879.24)
02/19/2016	03/27/2019 Overpay GATT	(44,197,879.24)	0.059316008	(2,621,641.78)	(46,819,521.02)
03/28/2019	06/15/2019 Overpay GATT	(46,819,521.02)	0.007700362	(360,527.24)	(47,180,048.26)
06/16/2019	06/24/2019 Overpay Suspended	(47,180,048.26)			(47,180,048.26)
06/24/2019	846 Refund of Overpayment	47,180,048.26			

Account Summary:	As Computed	Per Transcript	Adjustment
Deficiency Interest			
Overpayment Interest	(3,841,949.26)	(3,841,949.26)	0.00
Principal Balance			0.00
	(3,841,949.26)	(3,841,949.26)	0.00

490 Activity Summary - Marathon Petroleum

FED - [REDACTED] Marathon Petroleum Corporation 1120 - MPC Tax Period: 2012/12

Run Method: IRS Default Interest To: 03/31/2020 GATT Method: Retain Character (New) LCU Method: Default IRS Underpay Net Start: All Dates Included	Module Status: Open/(Open) GATT Date: 01/01/1995 Amount: \$10,000 LCU Interest Date: LCU Interest is OFF Overpay Net Start: All Dates Included
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Date Transcript	Date Start	Date Adj / End	Description	Susp/Equal	Principal	Balance
03/15/2013			150 Return Filed & Assessed Tax Liability	1,067,030,857.00	1,067,030,857.00	
03/15/2013			660 Estimated Tax	(930,000,000.00)	137,030,857.00	
03/15/2013			716 Generated Overpay Credit Applied from I	(121,007,263.00)	16,023,594.00	
04/15/2019	03/15/2013		301 Abatement of Tax By Examination Divisi	(22,032,688.00)	(6,009,094.00)	
09/06/2013			660 Estimated Tax	(360,890.00)	(6,369,984.00)	
09/06/2013			670 Subsequent Payment	(16,023,594.00)	(22,393,578.00)	
N/A	03/15/2013	09/06/2013	1540 Use Prin GATT to Equal	(5,338,260.11)		(22,393,578.00)
			XREF: [REDACTED] 1120 MRO - Match IRS 201012			
N/A	03/15/2013	09/06/2013	1550 Use Prin Over to Equal	(10,000.00)		(22,393,578.00)
			XREF: [REDACTED] 1120 MRO - Match IRS 201012			
12/09/2013	03/15/2013	12/09/2013	170 Estimated Tax Penalty	(660,833.89)	660,833.89	(21,732,744.11)
N/A	09/06/2013	12/09/2013	1540 Use Prin GATT to Equal	(21,722,744.11)		(21,732,744.11)
			XREF: [REDACTED] 1120 MRO - Match IRS 201012			
N/A	09/06/2013	12/09/2013	1541 Use Int GATT to Equal	(12,812.46)		(21,732,744.11)
			XREF: [REDACTED] 1120 MRO - Match IRS 201012			
N/A	09/06/2013	12/09/2013	1550 Use Prin Over to Equal	(10,000.00)		(21,732,744.11)
			XREF: [REDACTED] 1120 MRO - Match IRS 201012			
N/A	09/06/2013	12/09/2013	1551 Use Int Over to Equal	(96.35)		(21,732,744.11)
			XREF: [REDACTED] 1120 MRO - Match IRS 201012			
03/11/2014			670 Subsequent Payment		(660,833.89)	(22,393,578.00)
N/A	12/09/2013	03/11/2014	1540 Use Prin GATT to Equal	(21,722,744.11)		(22,393,578.00)
			XREF: [REDACTED] 1120 MRO - Match IRS 201012			
N/A	12/09/2013	03/11/2014	1541 Use Int GATT to Equal	(40,818.55)		(22,393,578.00)
			XREF: [REDACTED] 1120 MRO - Match IRS 201012			
N/A	12/09/2013	03/11/2014	1550 Use Prin Over to Equal	(10,000.00)		(22,393,578.00)
			XREF: [REDACTED] 1120 MRO - Match IRS 201012			
N/A	12/09/2013	03/11/2014	1551 Use Int Over to Equal	(148.48)		(22,393,578.00)
			XREF: [REDACTED] 1120 MRO - Match IRS 201012			
N/A	03/11/2014	03/15/2014	1540 Use Prin GATT to Equal	(22,383,578.00)		(22,393,578.00)
			XREF: [REDACTED] 1120 MRO - Match IRS 201012			
N/A	03/11/2014	03/15/2014	1541 Use Int GATT to Equal	(68,263.70)		(22,393,578.00)
			XREF: [REDACTED] 1120 MRO - Match IRS 201012			
N/A	03/11/2014	03/15/2014	1550 Use Prin Over to Equal	(10,000.00)		(22,393,578.00)
			XREF: [REDACTED] 1120 MRO - Match IRS 201012			
N/A	03/11/2014	03/15/2014	1551 Use Int Over to Equal	(199.77)		(22,393,578.00)
			XREF: [REDACTED] 1120 MRO - Match IRS 201012			
N/A	03/15/2014	02/18/2016	1540 Use Prin GATT to Equal	(22,383,578.00)		(22,393,578.00)
			XREF: [REDACTED] 1120 MRO - Match IRS 201012			
N/A	03/15/2014	02/18/2016	1541 Use Int GATT to Equal	(69,493.97)		(22,393,578.00)
			XREF: [REDACTED] 1120 MRO - Match IRS 201012			
N/A	02/18/2016	03/27/2019	1540 Use Prin GATT to Equal	(22,383,578.00)		(22,393,578.00)
			XREF: [REDACTED] 1120 MRO - Match IRS 201012			
N/A	02/18/2016	03/27/2019	1541 Use Int GATT to Equal	(287,342.66)		(22,393,578.00)
			XREF: [REDACTED] 1120 MRO - Match IRS 201012			

490 Activity Summary - Marathon Petroleum

FED - [REDACTED] Marathon Petroleum Corporation 1120 - MPC Tax Period: 2012/12

Date Transcript	Date Start	Date Adj / End	Description	Susp/Equal	Principal	Balance
06/24/2019	06/15/2019	06/24/2019	846 Refund of Overpayment	(24,212,495.82)	24,212,495.82	1,818,917.82
Date	Description			Amount	Factor	Interest
03/15/2013	150 Return Filed & Assessed Tax Liability		1,067,030,857.00			
	301 Abatement of Tax By Examination Div		(22,032,688.00)			
	660 Estimated Tax		(930,000,000.00)			
	716 Generated Overpay Credit Applied from		(121,007,263.00)			(6,009,094.00)
03/16/2013	09/06/2013 Overpay		(10,000.00)	0.009634898	(96.35)	
	Overpay GATT		(5,338,260.11)	0.002400120	(12,812.46)	
	Overpay Suspended		(660,833.89)			(6,022,002.81)
09/06/2013	660 Estimated Tax		(360,890.00)			
	670 Subsequent Payment		(16,023,594.00)			(22,406,486.81)
09/07/2013	12/09/2013 Overpay		(10,096.35)	0.005163831	(52.14)	
	Overpay GATT		(21,735,556.57)	0.001288492	(28,006.09)	
	Overpay Suspended		(660,833.89)			(22,434,545.03)
12/09/2013	170 Estimated Tax Penalty		660,833.89			(21,773,711.14)
12/10/2013	03/11/2014 Overpay		(10,148.48)	0.005053685	(51.29)	
	Overpay GATT		(21,763,562.66)	0.001261060	(27,445.15)	(21,801,207.59)
03/11/2014	670 Subsequent Payment		(660,833.89)			(22,462,041.48)
03/12/2014	03/15/2014 Overpay		(10,199.77)	0.000219196	(2.24)	
	Overpay GATT		(22,451,841.70)	0.000054796	(1,230.26)	(22,463,273.97)
03/16/2014	02/18/2016 Overpay		(10,202.01)	0.039377258	(401.73)	
	Overpay GATT		(22,453,071.97)	0.009702400	(217,848.69)	(22,681,524.39)
02/19/2016	03/27/2019 Overpay		(10,603.73)	0.109762638	(1,163.89)	
	Overpay GATT		(22,670,920.66)	0.059316008	(1,344,748.52)	(24,027,436.80)
03/28/2019	06/15/2019 Overpay		(11,767.63)	0.011018414	(129.66)	
	Overpay GATT		(24,015,669.18)	0.007700362	(184,929.34)	(24,212,495.80)
06/16/2019	06/24/2019 Overpay Suspended		(24,212,495.80)			(24,212,495.80)
06/24/2019	846 Refund of Overpayment		24,212,495.82			0.02
06/25/2019	03/31/2020 Underpay		0.02	0.039376297	0.00	0.02

Account Summary:

	As Computed	Per Transcript	Adjustment
Deficiency Interest	0.00		0.00
Overpayment Interest	(1,818,917.80)	(1,818,917.82)	0.02
Principal Balance			0.00
	(1,818,917.80)	(1,818,917.82)	0.02

530 Adjustments / Positions - Marathon Petroleum

FED - [REDACTED] Marathon Oil Company 1120 - MRO - Match IRS Tax Period: 2010/12

Run Method: IRS Default
Interest To: 03/31/2020

Module Status: Open/(Use)

GATT Method: Retain Character (New)
LCU Method: Default IRS
Underpay Net Start: All Dates IncludedGATT Date: 01/01/1995 Amount: \$10,000
LCU Interest Date: 02/18/2016 Amount: \$100,000
Overpay Net Start: All Dates Included

COMPUTED OFFSET/EQUALIZATIONS

Equalization that affect [REDACTED] 2010/12 1120 - MRO - Match IRS Tax Module

Change:	201012	1120	Change:	201112	1120
MRO - Match IRS					
N-Amt	43,338,099.00	Equalize to GATT	N-Amt	43,338,099.00	Use Prin GATT to Equal
N-Beg	03/15/12	N-End 04/10/12	N-Beg	03/15/12	N-End 04/10/12
N-XRef	[REDACTED]	201112 1120	N-XRef	[REDACTED]	201012 1120
MPC					
Change:	201012	1120	Change:	201112	1120
MRO - Match IRS					
N-Amt	43,338,099.00	Equalize to GATT	N-Amt	43,338,099.00	Use Prin GATT to Equal
N-Beg	04/10/12	N-End 04/15/12	N-Beg	04/10/12	N-End 04/15/12
N-XRef	[REDACTED]	201112 1120	N-XRef	[REDACTED]	201012 1120
MPC					
Change:	201012	1120	Change:	201112	1120
MRO - Match IRS					
N-Amt	15,395.94	Equalize to GATT	N-Amt	15,395.94	Use Int GATT to Equal
N-Beg	04/10/12	N-End 04/15/12	N-Beg	04/10/12	N-End 04/15/12
N-XRef	[REDACTED]	201112 1120	N-XRef	[REDACTED]	201012 1120
MPC					
Change:	201012	1120	Change:	201112	1120
MRO - Match IRS					
N-Amt	43,338,099.00	Equalize to GATT	N-Amt	43,338,099.00	Use Prin GATT to Equal
N-Beg	04/15/12	N-End 03/15/13	N-Beg	04/15/12	N-End 03/15/13
N-XRef	[REDACTED]	201112 1120	N-XRef	[REDACTED]	201012 1120
MPC					
Change:	201012	1120	Change:	201112	1120
MRO - Match IRS					
N-Amt	18,357.33	Equalize to GATT	N-Amt	18,357.33	Use Int GATT to Equal
N-Beg	04/15/12	N-End 03/15/13	N-Beg	04/15/12	N-End 03/15/13
N-XRef	[REDACTED]	201112 1120	N-XRef	[REDACTED]	201012 1120
MPC					
Change:	201012	1120	Change:	201112	1120
MRO - Match IRS					
N-Amt	43,338,099.00	Equalize to GATT	N-Amt	43,338,099.00	Use Prin GATT to Equal
N-Beg	03/15/13	N-End 09/06/13	N-Beg	03/15/13	N-End 09/06/13
N-XRef	[REDACTED]	201112 1120	N-XRef	[REDACTED]	201012 1120
MPC					
Change:	201012	1120	Change:	201112	1120
MRO - Match IRS					

530 Adjustments / Positions - Marathon Petroleum

FED - [REDACTED] Marathon Oil Company 1120 - MRO - Match IRS Tax Period: 2010/12

Equalization that affect2010/12 1120 - MRO - Match IRS Tax Module

N-Amt	216,757.26	Equalize to GATT	N-Amt	216,757.26	Use Int GATT to Equal
N-Beg	03/15/13	N-End	09/06/13	N-Beg	03/15/13
N-XRef	[REDACTED]	201112	1120	N-XRef	[REDACTED]
MPC					
Change:	201012	1120	Change:	201212	1120
MRO - Match IRS					
N-Amt	5,338,260.11	Equalize to GATT	N-Amt	5,338,260.11	Use Prin GATT to Equal
N-Beg	03/15/13	N-End	09/06/13	N-Beg	03/15/13
N-XRef	[REDACTED]	201212	1120	N-XRef	[REDACTED]
MPC					
Change:	201012	1120	Change:	201212	1120
MRO - Match IRS					
N-Amt	10,000.00	Equalize to Overpay	N-Amt	10,000.00	Use Prin Over to Equal
N-Beg	03/15/13	N-End	09/06/13	N-Beg	03/15/13
N-XRef	[REDACTED]	201212	1120	N-XRef	[REDACTED]
MPC					
Change:	201012	1120	Change:	201112	1120
MRO - Match IRS					
N-Amt	43,338,099.00	Equalize to GATT	N-Amt	43,338,099.00	Use Prin GATT to Equal
N-Beg	09/06/13	N-End	12/09/13	N-Beg	09/06/13
N-XRef	[REDACTED]	201112	1120	N-XRef	[REDACTED]
MPC					
Change:	201012	1120	Change:	201112	1120
MRO - Match IRS					
N-Amt	321,294.12	Equalize to GATT	N-Amt	321,294.12	Use Int GATT to Equal
N-Beg	09/06/13	N-End	12/09/13	N-Beg	09/06/13
N-XRef	[REDACTED]	201112	1120	N-XRef	[REDACTED]
MPC					
Change:	201012	1120	Change:	201212	1120
MRO - Match IRS					
N-Amt	21,722,744.11	Equalize to GATT	N-Amt	21,722,744.11	Use Prin GATT to Equal
N-Beg	09/06/13	N-End	12/09/13	N-Beg	09/06/13
N-XRef	[REDACTED]	201212	1120	N-XRef	[REDACTED]
MPC					
Change:	201012	1120	Change:	201212	1120
MRO - Match IRS					
N-Amt	12,812.46	Equalize to GATT	N-Amt	12,812.46	Use Int GATT to Equal
N-Beg	09/06/13	N-End	12/09/13	N-Beg	09/06/13
N-XRef	[REDACTED]	201212	1120	N-XRef	[REDACTED]
MPC					
Change:	201012	1120	Change:	201212	1120
MRO - Match IRS					
N-Amt	10,000.00	Equalize to Overpay	N-Amt	10,000.00	Use Prin Over to Equal
N-Beg	09/06/13	N-End	12/09/13	N-Beg	09/06/13
N-XRef	[REDACTED]	201212	1120	N-XRef	[REDACTED]
MPC					
Change:	201012	1120	Change:	201212	1120
MRO - Match IRS					

530 Adjustments / Positions - Marathon Petroleum

FED - [REDACTED] Marathon Oil Company 1120 - MRO - Match IRS Tax Period: 2010/12

Equalization that affects [REDACTED] 2010/12 1120 - MRO - Match IRS Tax Module**MRO - Match IRS****MPC**

N-Amt	96.35	Equalize to Overpay	N-Amt	96.35	Use Int Over to Equal
N-Beg	09/06/13		N-Beg	09/06/13	
N-XRef	[REDACTED]	N-End 12/09/13	N-XRef	[REDACTED]	N-End 12/09/13
	201212	1120		201012	1120
	MPC			MRO - Match IRS	

Change: [REDACTED]	201012	1120	Change: [REDACTED]	201112	1120
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MRO - Match IRS**MPC**

N-Amt	43,338,099.00	Equalize to GATT	N-Amt	43,338,099.00	Use Prin GATT to Equal
N-Beg	12/09/13		N-Beg	12/09/13	
N-XRef	[REDACTED]	N-End 03/11/14	N-XRef	[REDACTED]	N-End 03/11/14
	201112	1120		201012	1120
	MPC			MRO - Match IRS	

Change: [REDACTED]	201012	1120	Change: [REDACTED]	201112	1120
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MRO - Match IRS**MPC**

N-Amt	377,548.89	Equalize to GATT	N-Amt	377,548.89	Use Int GATT to Equal
N-Beg	12/09/13		N-Beg	12/09/13	
N-XRef	[REDACTED]	N-End 03/11/14	N-XRef	[REDACTED]	N-End 03/11/14
	201112	1120		201012	1120
	MPC			MRO - Match IRS	

Change: [REDACTED]	201012	1120	Change: [REDACTED]	201212	1120
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MRO - Match IRS**MPC**

N-Amt	21,722,744.11	Equalize to GATT	N-Amt	21,722,744.11	Use Prin GATT to Equal
N-Beg	12/09/13		N-Beg	12/09/13	
N-XRef	[REDACTED]	N-End 03/11/14	N-XRef	[REDACTED]	N-End 03/11/14
	201212	1120		201012	1120
	MPC			MRO - Match IRS	

Change: [REDACTED]	201012	1120	Change: [REDACTED]	201212	1120
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MRO - Match IRS**MPC**

N-Amt	40,818.55	Equalize to GATT	N-Amt	40,818.55	Use Int GATT to Equal
N-Beg	12/09/13		N-Beg	12/09/13	
N-XRef	[REDACTED]	N-End 03/11/14	N-XRef	[REDACTED]	N-End 03/11/14
	201212	1120		201012	1120
	MPC			MRO - Match IRS	

Change: [REDACTED]	201012	1120	Change: [REDACTED]	201212	1120
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MRO - Match IRS**MPC**

N-Amt	10,000.00	Equalize to Overpay	N-Amt	10,000.00	Use Prin Over to Equal
N-Beg	12/09/13		N-Beg	12/09/13	
N-XRef	[REDACTED]	N-End 03/11/14	N-XRef	[REDACTED]	N-End 03/11/14
	201212	1120		201012	1120
	MPC			MRO - Match IRS	

Change: [REDACTED]	201012	1120	Change: [REDACTED]	201212	1120
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MRO - Match IRS**MPC**

N-Amt	148.48	Equalize to Overpay	N-Amt	148.48	Use Int Over to Equal
N-Beg	12/09/13		N-Beg	12/09/13	
N-XRef	[REDACTED]	N-End 03/11/14	N-XRef	[REDACTED]	N-End 03/11/14
	201212	1120		201012	1120
	MPC			MRO - Match IRS	

Change: [REDACTED]	201012	1120	Change: [REDACTED]	201112	1120
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MRO - Match IRS**MPC**

N-Amt	43,338,099.00	Equalize to GATT	N-Amt	43,338,099.00	Use Prin GATT to Equal
N-Beg	03/11/14		N-Beg	03/11/14	
N-XRef	[REDACTED]	N-End 03/15/14	N-XRef	[REDACTED]	N-End 03/15/14
	201112	1120		201012	1120
	MPC			MRO - Match IRS	

530 Adjustments / Positions - Marathon Petroleum
 FED - [REDACTED] Marathon Oil Company 1120 - MRO - Match IRS Tax Period: 2010/12

Equalization that affect [REDACTED] 2010/12 1120 - MRO - Match IRS Tax Module					
Change: [REDACTED]	201012	1120	Change: [REDACTED]	201112	1120
					MPC
N-Amt	432,676.94	Equalize to GATT	N-Amt	432,676.94	Use Int GATT to Equal
N-Beg	03/11/14	N-End	03/15/14	N-Beg	03/11/14
N-XRef	[REDACTED]	201112	1120	N-XRef	[REDACTED]
					MRO - Match IRS
Change: [REDACTED]	201012	1120	Change: [REDACTED]	201212	1120
					MPC
N-Amt	22,383,578.00	Equalize to GATT	N-Amt	22,383,578.00	Use Prin GATT to Equal
N-Beg	03/11/14	N-End	03/15/14	N-Beg	03/11/14
N-XRef	[REDACTED]	201212	1120	N-XRef	[REDACTED]
					MRO - Match IRS
Change: [REDACTED]	201012	1120	Change: [REDACTED]	201212	1120
					MPC
N-Amt	68,263.70	Equalize to GATT	N-Amt	68,263.70	Use Int GATT to Equal
N-Beg	03/11/14	N-End	03/15/14	N-Beg	03/11/14
N-XRef	[REDACTED]	201212	1120	N-XRef	[REDACTED]
					MRO - Match IRS
Change: [REDACTED]	201012	1120	Change: [REDACTED]	201212	1120
					MPC
N-Amt	10,000.00	Equalize to Overpay	N-Amt	10,000.00	Use Prin Over to Equal
N-Beg	03/11/14	N-End	03/15/14	N-Beg	03/11/14
N-XRef	[REDACTED]	201212	1120	N-XRef	[REDACTED]
					MRO - Match IRS
Change: [REDACTED]	201012	1120	Change: [REDACTED]	201212	1120
					MPC
N-Amt	199.77	Equalize to Overpay	N-Amt	199.77	Use Int Over to Equal
N-Beg	03/11/14	N-End	03/15/14	N-Beg	03/11/14
N-XRef	[REDACTED]	201212	1120	N-XRef	[REDACTED]
					MRO - Match IRS
Change: [REDACTED]	201012	1120	Change: [REDACTED]	201212	1120
					MPC
N-Amt	22,383,578.00	Equalize to GATT	N-Amt	22,383,578.00	Use Prin GATT to Equal
N-Beg	03/15/14	N-End	02/18/16	N-Beg	03/15/14
N-XRef	[REDACTED]	201212	1120	N-XRef	[REDACTED]
					MRO - Match IRS
Change: [REDACTED]	201012	1120	Change: [REDACTED]	201212	1120
					MPC
N-Amt	69,493.97	Equalize to GATT	N-Amt	69,493.97	Use Int GATT to Equal
N-Beg	03/15/14	N-End	02/18/16	N-Beg	03/15/14
N-XRef	[REDACTED]	201212	1120	N-XRef	[REDACTED]
					MRO - Match IRS
Change: [REDACTED]	201012	1120	Change: [REDACTED]	201112	1120
					MPC
N-Amt	25,931,801.41	Equalize to GATT	N-Amt	25,931,801.41	Use Prin GATT to Equal
N-Beg	03/15/14	N-End	02/18/16	N-Beg	03/15/14
N-XRef	[REDACTED]	201112	1120	N-XRef	[REDACTED]
					MRO - Match IRS

530 Adjustments / Positions - Marathon Petroleum
 FED - [REDACTED] Marathon Oil Company 1120 - MRO - Match IRS Tax Period: 2010/12

Equalization that affect [REDACTED] 2010/12 1120 - MRO - Match IRS Tax Module

MPC			MRO - Match IRS		
Change:	201012	1120	Change:	201212	1120
MRO - Match IRS					
N-Amt	22,383,578.00	Equalize to GATT	N-Amt	22,383,578.00	Use Prin GATT to Equal
N-Beg	02/18/16	N-End 03/27/19	N-Beg	02/18/16	N-End 03/27/19
N-XRef	[REDACTED]	201212 1120	N-XRef	[REDACTED]	201012 1120
MPC					
Change:	201012	1120	Change:	201212	1120
MRO - Match IRS					
N-Amt	287,342.66	Equalize to GATT	N-Amt	287,342.66	Use Int GATT to Equal
N-Beg	02/18/16	N-End 03/27/19	N-Beg	02/18/16	N-End 03/27/19
N-XRef	[REDACTED]	201212 1120	N-XRef	[REDACTED]	201012 1120
MPC					
Change:	201012	1120	Change:	201112	1120
MRO - Match IRS					
N-Amt	26,183,402.13	Equalize to GATT	N-Amt	26,183,402.13	Use Prin GATT to Equal
N-Beg	02/18/16	N-End 03/27/19	N-Beg	02/18/16	N-End 03/27/19
N-XRef	[REDACTED]	201112 1120	N-XRef	[REDACTED]	201012 1120
MPC					
MRO - Match IRS					

Balances in selected module that are still available for potential netting

1. Available Underpayment @ Underpay Rate	75,872,328.00	From 03/16/11 To 03/15/12
2. Available Underpayment @ Underpay Rate	45,792,517.84	From 03/18/12 To 04/10/12
3. Available Underpayment @ Underpay Rate	45,890,208.51	From 04/11/12 To 04/15/12
4. Available Underpayment @ Underpay Rate	45,909,019.05	From 04/16/12 To 03/15/13
5. Available Underpayment @ Underpay Rate	41,835,706.07	From 03/16/13 To 09/06/13
6. Available Underpayment @ Underpay Rate	26,057,291.89	From 09/07/13 To 12/09/13
7. Available Underpayment @ Underpay Rate	26,259,382.61	From 12/10/13 To 03/11/14
8. Available Underpayment @ Underpay Rate	25,797,857.23	From 03/12/14 To 03/15/14
9. Excess Underpay Suspension	2,309,291.99	From 03/28/19 To 03/29/19
10. Excess Underpay Suspension	1,837,432.89	From 03/30/19 To 04/17/19
11. Available Overpayment @ GATT Rate	(1,837,432.89)	From 04/18/19 To 11/21/19
12. Available Overpayment @ GATT Rate	(10,465,691.19)	From 11/22/19 To 02/10/20
13. Available Overpayment @ GATT Rate	(14,801,259.00)	From 02/11/20 To 03/31/20

530 Adjustments / Positions - Marathon Petroleum

FED - [REDACTED] Marathon Petroleum Corporation 1120 - MPC Tax Period: 2011/12

Run Method: IRS Default	Module Status: Open/(Open)
Interest To: 03/31/2020	
GATT Method: Retain Character (New)	GATT Date 01/01/1995 Amount: \$10,000
LCU Method: Default IRS	LCU Interest Date: LCU Interest is OFF
Underpay Net Start: All Dates Included	Overpay Net Start: All Dates Included

COMPUTED OFFSET/EQUALIZATIONSEqualization that affect [REDACTED] 2011/12 1120 - MPC Tax Module

Change: [REDACTED]	201012	1120	Change: [REDACTED]	201112	1120
MRO - Match IRS					
N-Amt	43,338,099.00	Equalize to GATT	N-Amt	43,338,099.00	Use Prin GATT to Equal
N-Beg	03/15/12	N-End 04/10/12	N-Beg	03/15/12	N-End 04/10/12
N-XRef	[REDACTED]	201112 1120	N-XRef	[REDACTED]	201012 1120
	MPC			MRO - Match IRS	
Change: [REDACTED]	201012	1120	Change: [REDACTED]	201112	1120
MRO - Match IRS					
N-Amt	43,338,099.00	Equalize to GATT	N-Amt	43,338,099.00	Use Prin GATT to Equal
N-Beg	04/10/12	N-End 04/15/12	N-Beg	04/10/12	N-End 04/15/12
N-XRef	[REDACTED]	201112 1120	N-XRef	[REDACTED]	201012 1120
	MPC			MRO - Match IRS	
Change: [REDACTED]	201012	1120	Change: [REDACTED]	201112	1120
MRO - Match IRS					
N-Amt	15,395.94	Equalize to GATT	N-Amt	15,395.94	Use Int GATT to Equal
N-Beg	04/10/12	N-End 04/15/12	N-Beg	04/10/12	N-End 04/15/12
N-XRef	[REDACTED]	201112 1120	N-XRef	[REDACTED]	201012 1120
	MPC			MRO - Match IRS	
Change: [REDACTED]	201012	1120	Change: [REDACTED]	201112	1120
MRO - Match IRS					
N-Amt	43,338,099.00	Equalize to GATT	N-Amt	43,338,099.00	Use Prin GATT to Equal
N-Beg	04/15/12	N-End 03/15/13	N-Beg	04/15/12	N-End 03/15/13
N-XRef	[REDACTED]	201112 1120	N-XRef	[REDACTED]	201012 1120
	MPC			MRO - Match IRS	
Change: [REDACTED]	201012	1120	Change: [REDACTED]	201112	1120
MRO - Match IRS					
N-Amt	18,357.33	Equalize to GATT	N-Amt	18,357.33	Use Int GATT to Equal
N-Beg	04/15/12	N-End 03/15/13	N-Beg	04/15/12	N-End 03/15/13
N-XRef	[REDACTED]	201112 1120	N-XRef	[REDACTED]	201012 1120
	MPC			MRO - Match IRS	
Change: [REDACTED]	201012	1120	Change: [REDACTED]	201112	1120
MRO - Match IRS					
N-Amt	43,338,099.00	Equalize to GATT	N-Amt	43,338,099.00	Use Prin GATT to Equal
N-Beg	03/15/13	N-End 09/08/13	N-Beg	03/15/13	N-End 09/08/13
N-XRef	[REDACTED]	201112 1120	N-XRef	[REDACTED]	201012 1120
	MPC			MRO - Match IRS	
Change: [REDACTED]	201012	1120	Change: [REDACTED]	201112	1120
MRO - Match IRS					

530 Adjustments / Positions - Marathon Petroleum

FED - [REDACTED] Marathon Petroleum Corporation 1120 - MPC Tax Period: 2011/12

Equalization that affect [REDACTED]			2011/12 1120 - MPC Tax Module		
N-Amt 216,757.26 Equalize to GATT			N-Amt 216,757.26 Use Int GATT to Equal		
N-Beg 03/15/13	N-End 09/06/13		N-Beg 03/15/13	N-End 09/06/13	
N-XRef [REDACTED]	201112 1120	MPC	N-XRef [REDACTED]	201012 1120	MRO - Match IRS
Change: [REDACTED] 201012 1120			Change: [REDACTED] 201112 1120		
MRO - Match IRS			MPC		
N-Amt 43,338,099.00 Equalize to GATT			N-Amt 43,338,099.00 Use Prin GATT to Equal		
N-Beg 09/06/13	N-End 12/09/13		N-Beg 09/06/13	N-End 12/09/13	
N-XRef [REDACTED]	201112 1120	MPC	N-XRef [REDACTED]	201012 1120	MRO - Match IRS
Change: [REDACTED] 201012 1120			Change: [REDACTED] 201112 1120		
MRO - Match IRS			MPC		
N-Amt 321,294.12 Equalize to GATT			N-Amt 321,294.12 Use Int GATT to Equal		
N-Beg 09/06/13	N-End 12/09/13		N-Beg 09/06/13	N-End 12/09/13	
N-XRef [REDACTED]	201112 1120	MPC	N-XRef [REDACTED]	201012 1120	MRO - Match IRS
Change: [REDACTED] 201012 1120			Change: [REDACTED] 201112 1120		
MRO - Match IRS			MPC		
N-Amt 43,338,099.00 Equalize to GATT			N-Amt 43,338,099.00 Use Prin GATT to Equal		
N-Beg 12/09/13	N-End 03/11/14		N-Beg 12/09/13	N-End 03/11/14	
N-XRef [REDACTED]	201112 1120	MPC	N-XRef [REDACTED]	201012 1120	MRO - Match IRS
Change: [REDACTED] 201012 1120			Change: [REDACTED] 201112 1120		
MRO - Match IRS			MPC		
N-Amt 377,548.89 Equalize to GATT			N-Amt 377,548.89 Use Int GATT to Equal		
N-Beg 12/09/13	N-End 03/11/14		N-Beg 12/09/13	N-End 03/11/14	
N-XRef [REDACTED]	201112 1120	MPC	N-XRef [REDACTED]	201012 1120	MRO - Match IRS
Change: [REDACTED] 201012 1120			Change: [REDACTED] 201112 1120		
MRO - Match IRS			MPC		
N-Amt 43,338,099.00 Equalize to GATT			N-Amt 43,338,099.00 Use Prin GATT to Equal		
N-Beg 03/11/14	N-End 03/15/14		N-Beg 03/11/14	N-End 03/15/14	
N-XRef [REDACTED]	201112 1120	MPC	N-XRef [REDACTED]	201012 1120	MRO - Match IRS
Change: [REDACTED] 201012 1120			Change: [REDACTED] 201112 1120		
MRO - Match IRS			MPC		
N-Amt 432,676.94 Equalize to GATT			N-Amt 432,676.94 Use Int GATT to Equal		
N-Beg 03/11/14	N-End 03/15/14		N-Beg 03/11/14	N-End 03/15/14	
N-XRef [REDACTED]	201112 1120	MPC	N-XRef [REDACTED]	201012 1120	MRO - Match IRS
Change: [REDACTED] 201012 1120			Change: [REDACTED] 201112 1120		
MRO - Match IRS			MPC		
N-Amt 25,931,801.41 Equalize to GATT			N-Amt 25,931,801.41 Use Prin GATT to Equal		
N-Beg 03/15/14	N-End 02/18/16		N-Beg 03/15/14	N-End 02/18/16	
N-XRef [REDACTED]	201112 1120	MPC	N-XRef [REDACTED]	201012 1120	MRO - Match IRS
Change: [REDACTED] 201012 1120			Change: [REDACTED] 201112 1120		

530 Adjustments / Positions - Marathon Petroleum

FED - [REDACTED] Marathon Petroleum Corporation 1120 - MPC Tax Period: 2011/12

Equalization that affect2011/12 1120 - MPC Tax Module

MRO - Match IRS				MPC			
N-Amt	26,183,402.13	Equalize to GATT		N-Amt	26,183,402.13	Use Prin GATT to Equal	
N-Beg	02/18/16	N-End	03/27/19	N-Beg	02/18/16	N-End	03/27/19
N-XRef	[REDACTED]	201112	1120	N-XRef	[REDACTED]	201012	1120
MPC				MRO - Match IRS			

Balances in selected module that are still available for potential netting

1. Available Suspended Overpay	(196,007,263.00)	From 03/16/12 To 04/10/12
2. Available Suspended Overpay	(121,007,263.00)	From 04/11/12 To 04/15/12
3. Available Overpayment @ GATT Rate	(17,841,372.97)	From 03/16/14 To 02/18/16
4. Available Overpayment @ GATT Rate	(18,014,477.11)	From 02/19/16 To 03/27/19
5. Available Overpayment @ GATT Rate	(46,819,521.02)	From 03/28/19 To 06/15/19
6. Available Suspended Overpay	(47,180,048.26)	From 06/16/19 To 06/24/19

530 Adjustments / Positions - Marathon Petroleum

FED - [REDACTED] Marathon Petroleum Corporation 1120 - MPC Tax Period: 2012/12

Run Method: IRS Default	Module Status: Open/(Open)
Interest To: 03/31/2020	
GATT Method: Retain Character (New)	GATT Date: 01/01/1995 Amount: \$10,000
LCU Method: Default IRS	LCU Interest Date: LCU Interest is OFF
Underpay Net Start: All Dates Included	Overpay Net Start: All Dates Included

COMPUTED OFFSET/EQUALIZATIONSEqualization that affect [REDACTED] 2012/12 1120 - MPC Tax Module

Change: [REDACTED] 201012 1120	MRO - Match IRS	Change: [REDACTED] 201212 1120	MPC
N-Amt 5,338,260.11 Equalize to GATT		N-Amt 5,338,260.11 Use Prin GATT to Equal	
N-Beg 03/15/13 N-End 09/06/13		N-Beg 03/15/13 N-End 09/06/13	
N-XRef [REDACTED] 201212 1120	MPC	N-XRef [REDACTED] 201012 1120	MRO - Match IRS
Change: [REDACTED] 201012 1120	MRO - Match IRS	Change: [REDACTED] 201212 1120	MPC
N-Amt 10,000.00 Equalize to Overpay		N-Amt 10,000.00 Use Prin Over to Equal	
N-Beg 03/15/13 N-End 09/06/13		N-Beg 03/15/13 N-End 09/06/13	
N-XRef [REDACTED] 201212 1120	MPC	N-XRef [REDACTED] 201012 1120	MRO - Match IRS
Change: [REDACTED] 201012 1120	MRO - Match IRS	Change: [REDACTED] 201212 1120	MPC
N-Amt 21,722,744.11 Equalize to GATT		N-Amt 21,722,744.11 Use Prin GATT to Equal	
N-Beg 09/06/13 N-End 12/09/13		N-Beg 09/06/13 N-End 12/09/13	
N-XRef [REDACTED] 201212 1120	MPC	N-XRef [REDACTED] 201012 1120	MRO - Match IRS
Change: [REDACTED] 201012 1120	MRO - Match IRS	Change: [REDACTED] 201212 1120	MPC
N-Amt 12,812.46 Equalize to GATT		N-Amt 12,812.46 Use Int GATT to Equal	
N-Beg 09/06/13 N-End 12/09/13		N-Beg 09/06/13 N-End 12/09/13	
N-XRef [REDACTED] 201212 1120	MPC	N-XRef [REDACTED] 201012 1120	MRO - Match IRS
Change: [REDACTED] 201012 1120	MRO - Match IRS	Change: [REDACTED] 201212 1120	MPC
N-Amt 10,000.00 Equalize to Overpay		N-Amt 10,000.00 Use Prin Over to Equal	
N-Beg 09/06/13 N-End 12/09/13		N-Beg 09/06/13 N-End 12/09/13	
N-XRef [REDACTED] 201212 1120	MPC	N-XRef [REDACTED] 201012 1120	MRO - Match IRS
Change: [REDACTED] 201012 1120	MRO - Match IRS	Change: [REDACTED] 201212 1120	MPC
N-Amt 96.35 Equalize to Overpay		N-Amt 96.35 Use Int Over to Equal	
N-Beg 09/06/13 N-End 12/09/13		N-Beg 09/06/13 N-End 12/09/13	
N-XRef [REDACTED] 201212 1120	MPC	N-XRef [REDACTED] 201012 1120	MRO - Match IRS
Change: [REDACTED] 201012 1120	MRO - Match IRS	Change: [REDACTED] 201212 1120	MPC

530 Adjustments / Positions - Marathon Petroleum

FED - [REDACTED] Marathon Petroleum Corporation 1120 - MPC Tax Period: 2012/12

Equalization that affect [REDACTED] 2012/12 1120 - MPC Tax Module

N-Amt	21,722,744.11	Equalize to GATT	N-Amt	21,722,744.11	Use Prin GATT to Equal
N-Beg	12/09/13	N-End	03/11/14	N-Beg	12/09/13
N-XRef	[REDACTED]	201212	1120	N-XRef	[REDACTED]
MPC					
Change:	201012	1120	Change:	201212	1120
MRO - Match IRS					
N-Amt	40,818.55	Equalize to GATT	N-Amt	40,818.55	Use Int GATT to Equal
N-Beg	12/09/13	N-End	03/11/14	N-Beg	12/09/13
N-XRef	[REDACTED]	201212	1120	N-XRef	[REDACTED]
MPC					
Change:	201012	1120	Change:	201212	1120
MRO - Match IRS					
N-Amt	10,000.00	Equalize to Overpay	N-Amt	10,000.00	Use Prin Over to Equal
N-Beg	12/09/13	N-End	03/11/14	N-Beg	12/09/13
N-XRef	[REDACTED]	201212	1120	N-XRef	[REDACTED]
MPC					
Change:	201012	1120	Change:	201212	1120
MRO - Match IRS					
N-Amt	148.48	Equalize to Overpay	N-Amt	148.48	Use Int Over to Equal
N-Beg	12/09/13	N-End	03/11/14	N-Beg	12/09/13
N-XRef	[REDACTED]	201212	1120	N-XRef	[REDACTED]
MPC					
Change:	201012	1120	Change:	201212	1120
MRO - Match IRS					
N-Amt	22,383,578.00	Equalize to GATT	N-Amt	22,383,578.00	Use Prin GATT to Equal
N-Beg	03/11/14	N-End	03/15/14	N-Beg	03/11/14
N-XRef	[REDACTED]	201212	1120	N-XRef	[REDACTED]
MPC					
Change:	201012	1120	Change:	201212	1120
MRO - Match IRS					
N-Amt	68,263.70	Equalize to GATT	N-Amt	68,263.70	Use Int GATT to Equal
N-Beg	03/11/14	N-End	03/15/14	N-Beg	03/11/14
N-XRef	[REDACTED]	201212	1120	N-XRef	[REDACTED]
MPC					
Change:	201012	1120	Change:	201212	1120
MRO - Match IRS					
N-Amt	10,000.00	Equalize to Overpay	N-Amt	10,000.00	Use Prin Over to Equal
N-Beg	03/11/14	N-End	03/15/14	N-Beg	03/11/14
N-XRef	[REDACTED]	201212	1120	N-XRef	[REDACTED]
MPC					
Change:	201012	1120	Change:	201212	1120
MRO - Match IRS					
N-Amt	199.77	Equalize to Overpay	N-Amt	199.77	Use Int Over to Equal
N-Beg	03/11/14	N-End	03/15/14	N-Beg	03/11/14
N-XRef	[REDACTED]	201212	1120	N-XRef	[REDACTED]
MPC					
Change:	201012	1120	Change:	201212	1120

530 Adjustments / Positions - Marathon Petroleum

FED - [REDACTED] Marathon Petroleum Corporation 1120 - MPC Tax Period: 2012/12

Equalization that affect [REDACTED] 2012/12 1120 - MPC Tax Module

MRO - Match IRS				MPC			
N-Amt	22,383,578.00	Equalize to GATT		N-Amt	22,383,578.00	Use Prin GATT to Equal	
N-Beg	03/15/14	N-End	02/18/16	N-Beg	03/15/14	N-End	02/18/16
N-XRef	[REDACTED]	201212	1120	N-XRef	[REDACTED]	201012	1120
MPC				MRO - Match IRS			
Change: [REDACTED]	201012	1120		Change: [REDACTED]	201212	1120	
MRO - Match IRS				MPC			
N-Amt	69,493.97	Equalize to GATT		N-Amt	69,493.97	Use Int GATT to Equal	
N-Beg	03/15/14	N-End	02/18/16	N-Beg	03/15/14	N-End	02/18/16
N-XRef	[REDACTED]	201212	1120	N-XRef	[REDACTED]	201012	1120
MPC				MRO - Match IRS			
Change: [REDACTED]	201012	1120		Change: [REDACTED]	201212	1120	
MRO - Match IRS				MPC			
N-Amt	22,383,578.00	Equalize to GATT		N-Amt	22,383,578.00	Use Prin GATT to Equal	
N-Beg	02/18/16	N-End	03/27/19	N-Beg	02/18/16	N-End	03/27/19
N-XRef	[REDACTED]	201212	1120	N-XRef	[REDACTED]	201012	1120
MPC				MRO - Match IRS			
Change: [REDACTED]	201012	1120		Change: [REDACTED]	201212	1120	
MRO - Match IRS				MPC			
N-Amt	287,342.66	Equalize to GATT		N-Amt	287,342.66	Use Int GATT to Equal	
N-Beg	02/18/16	N-End	03/27/19	N-Beg	02/18/16	N-End	03/27/19
N-XRef	[REDACTED]	201212	1120	N-XRef	[REDACTED]	201012	1120
MPC				MRO - Match IRS			

Balances in selected module that are still available for potential netting

1. Available Suspended Overpay (660,833.89) From 03/16/13 To 09/06/13
2. Available Suspended Overpay (660,833.89) From 09/07/13 To 12/09/13
3. Available Overpayment @ Overpay Rate (10,202.01) From 03/16/14 To 02/18/16
4. Available Overpayment @ Overpay Rate (10,603.73) From 02/19/16 To 03/27/19
5. Available Overpayment @ GATT Rate (24,015,669.18) From 03/28/19 To 06/15/19
6. Available Overpayment @ Overpay Rate (11,767.63) From 03/28/19 To 06/15/19
7. Available Suspended Overpay (24,212,495.80) From 06/16/19 To 06/24/19
8. Available Underpayment @ Underpay Rate 0.02 From 06/25/19 To 03/31/20

Marathon Petroleum Corporation
EIN [REDACTED]
Form 1120 Tax Years Ending December 31, 2011 and 2012
Request for Net Rate Interest Netting Pursuant to Rev. Proc. 2000-26
Statement

Attachment 4

2848(Rev. January 2018)
Department of the Treasury
Internal Revenue Service**Power of Attorney
and Declaration of Representative**► Go to www.irs.gov/Form2848 for instructions and the latest information.**Part I****Power of Attorney****Caution:** A separate Form 2848 must be completed for each taxpayer. Form 2848 will not be honored for any purpose other than representation before the IRS.**1 Taxpayer information.** Taxpayer must sign and date this form on page 2, line 7.

Taxpayer name and address Marathon Petroleum Corporation 539 S. Main St. Findlay, OH 45840	Taxpayer identification number(s) [REDACTED]
	Daytime telephone number
	Plan number (if applicable)

hereby appoints the following representative(s) as attorney(s)-in-fact:

2 Representative(s) must sign and date this form on page 2, Part II.

Name and address William Scott Rogers IPRG LLC 157 Creston Road Kalispell, MT 59901	CAF No. _____ PTIN [REDACTED] Telephone No. 770-880-3924 Fax No. 678-828-5833
Check if to be sent copies of notices and communications <input checked="" type="checkbox"/>	Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____
Check if to be sent copies of notices and communications <input type="checkbox"/>	Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____
(Note: IRS sends notices and communications to only two representatives.)	Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
(Note: IRS sends notices and communications to only two representatives.)	Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>

to represent the taxpayer before the Internal Revenue Service and perform the following acts:

3 Acts authorized (you are required to complete this line 3). With the exception of the acts described in line 5b, I authorize my representative(s) to receive and inspect my confidential tax information and to perform acts that I can perform with respect to the tax matters described below. For example, my representative(s) shall have the authority to sign any agreements, consents, or similar documents (see instructions for line 5a for authorizing a representative to sign a return).

Description of Matter (Income, Employment, Payroll, Excise, Estate, Gift, Whistleblower, Practitioner Discipline, PLR, FOIA, Civil Penalty, Sec. 5000A Shared Responsibility Payment, Sec. 4980H Shared Responsibility Payment, etc.) (see instructions)	Tax Form Number (1040, 941, 720, etc.) (if applicable)	Year(s) or Period(s) (if applicable) (see instructions)
Income (See limitations on Line 5b.)	1120	Tax Years Ending 12/31/2011 & 12/31/2012

4 Specific use not recorded on Centralized Authorization File (CAF). If the power of attorney is for a specific use not recorded on CAF, check this box. See the instructions for Line 4. **Specific Use Not Recorded on CAF** **5a Additional acts authorized.** In addition to the acts listed on line 3 above, I authorize my representative(s) to perform the following acts (see instructions for line 5a for more information): Access my IRS records via an Intermediate Service Provider; Authorize disclosure to third parties; Substitute or add representative(s); Sign a return; _____ Other acts authorized: _____

b **Specific acts not authorized.** My representative(s) is (are) not authorized to endorse or otherwise negotiate any check (including directing or accepting payment by any means, electronic or otherwise, into an account owned or controlled by the representative(s) or any firm or other entity with whom the representative(s) is (are) associated) issued by the government in respect of a federal tax liability.

List any other specific deletions to the acts otherwise authorized in this power of attorney (see instructions for line 5b): **Representative's authority is limited to pursuit of interest and penalty abatements and refunds.**

6 **Retention/revocation of prior power(s) of attorney.** The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same matters and years or periods covered by this document. If you do not want to revoke a prior power of attorney, check here ►

YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.

7 **Signature of taxpayer.** If a tax matter concerns a year in which a joint return was filed, each spouse must file a separate power of attorney even if they are appointing the same representative(s). If signed by a corporate officer, partner, guardian, tax matters partner, partnership representative, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the legal authority to execute this form on behalf of the taxpayer.

► **IF NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THIS POWER OF ATTORNEY TO THE TAXPAYER.**



Signature



Date



Title (if applicable)



Print Name



Print name of taxpayer from line 1 if other than individual

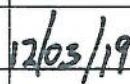
Part II Declaration of Representative

Under penalties of perjury, by my signature below I declare that:

- I am not currently suspended or disbarred from practice, or ineligible for practice, before the Internal Revenue Service;
- I am subject to regulations contained in Circular 230 (31 CFR, Subtitle A, Part 10), as amended, governing practice before the Internal Revenue Service;
- I am authorized to represent the taxpayer identified in Part I for the matter(s) specified there; and
- I am one of the following:
 - a Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below.
 - b Certified Public Accountant—a holder of an active license to practice as a certified public accountant in the jurisdiction shown below.
 - c Enrolled Agent—enrolled as an agent by the Internal Revenue Service per the requirements of Circular 230.
 - d Officer—a bona fide officer of the taxpayer organization.
 - e Full-Time Employee—a full-time employee of the taxpayer.
 - f Family Member—a member of the taxpayer's immediate family (spouse, parent, child, grandparent, grandchild, step-parent, step-child, brother, or sister).
 - g Enrolled Actuary—enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the Internal Revenue Service is limited by section 10.3(d) of Circular 230).
 - h Unenrolled Return Preparer—Authority to practice before the IRS is limited. An unenrolled return preparer may represent, provided the preparer (1) prepared and signed the return or claim for refund (or prepared if there is no signature space on the form); (2) was eligible to sign the return or claim for refund; (3) has a valid PTIN; and (4) possesses the required Annual Filing Season Program Record of Completion(s). See *Special Rules and Requirements for Unenrolled Return Preparers in the instructions for additional information*.
 - k Qualifying Student—receives permission to represent taxpayers before the IRS by virtue of his/her status as a law, business, or accounting student working in an LITC or STCP. See instructions for Part II for additional information and requirements.
 - r Enrolled Retirement Plan Agent—enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.3(e)).

► **IF THIS DECLARATION OF REPRESENTATIVE IS NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THE POWER OF ATTORNEY. REPRESENTATIVES MUST SIGN IN THE ORDER LISTED IN PART I, LINE 2.**

Note: For designations d-f, enter your title, position, or relationship to the taxpayer in the "Licensing jurisdiction" column.

Designation— Insert above letter (a-r).	Licensing jurisdiction (State) or other licensing authority (if applicable).	Bar, license, certification, registration, or enrollment number (if applicable).	Signature	Date
a	GA, MT	613483, 39732633		

Do Not Knock

2848Form (Rev. February 2020)
Department of the Treasury
Internal Revenue Service**Power of Attorney
and Declaration of Representative**► Go to www.irs.gov/Form2848 for instructions and the latest information.

OMB No. 1545-0150

For IRS Use Only

Received by:

Name _____

Telephone _____

Function _____

Date / /

Part I Power of Attorney**Caution:** A separate Form 2848 must be completed for each taxpayer. Form 2848 will not be honored for any purpose other than representation before the IRS.**1 Taxpayer Information.** Taxpayer must sign and date this form on page 2, line 7.

Taxpayer name and address Marathon Petroleum Corporation 539 South Main Street Findlay, OH 45840	Taxpayer identification number(s) _____	
	Daytime telephone number 419-421-2919	Plan number (if applicable)

hereby appoints the following representative(s) as attorney(s)-in-fact:

2 Representative(s) must sign and date this form on page 2, Part II.

Name and address Karen Gilbreath Sowell, Ernst & Young LLP 1101 New York Ave., NW Washington, DC 20005	CAF No. _____ PTIN _____ Telephone No. 202-327-8747 Fax No. 866-239-8650
Check if to be sent copies of notices and communications <input checked="" type="checkbox"/>	Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address Stephen Fattman, Ernst & Young LLP 1101 New York Ave., NW Washington, DC 20005	CAF No. _____ PTIN _____ Telephone No. 202-327-7172 Fax No. _____
Check if to be sent copies of notices and communications <input checked="" type="checkbox"/>	Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address James Coss, Ernst & Young LLP 1101 New York Ave., NW Washington, DC 20005 (Note: IRS sends notices and communications to only two representatives.)	CAF No. _____ PTIN _____ Telephone No. 202-327-7281 Fax No. _____
Name and address Lindsey Kimmitt, Ernst & Young LLP 1101 New York Ave., NW Washington, DC 20005 (Note: IRS sends notices and communications to only two representatives.)	CAF No. _____ PTIN _____ Telephone No. 202-327-5603 Fax No. _____
	Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>

to represent the taxpayer before the Internal Revenue Service and perform the following acts:

3 Acts authorized (you are required to complete this line 3). With the exception of the acts described in line 5b, I authorize my representative(s) to receive and inspect my confidential tax information and to perform acts that I can perform with respect to the tax matters described below. For example, my representative(s) shall have the authority to sign any agreements, consents, or similar documents (see instructions for line 5a for authorizing a representative to sign a return).

Description of Matter (Income, Employment, Payroll, Excise, Estate, Gift, Whistleblower, Practitioner Discipline, PLR, FOIA, Civil Penalty, Sec. 4980H Shared Responsibility Payment, etc.) (see instructions)	Tax Form Number (1040, 941, 720, etc.) (if applicable)	Year(s) or Period(s) (if applicable) (see instructions)
Filing a private letter ruling request	Not applicable	Not applicable

4 Specific use not recorded on Centralized Authorization File (CAF). If the power of attorney is for a specific use not recorded on CAF, check this box. See Line 4, Specific Use Not Recorded on CAF in the instructions. ►

5a Additional acts authorized. In addition to the acts listed on line 3 above, I authorize my representative(s) to perform the following acts (see instructions for line 5a for more information): Access my IRS records via an Intermediate Service Provider;

Authorize disclosure to third parties; Substitute or add representative(s); Sign a return; _____

Other acts authorized: _____

Do not revoke

Form 2848 (Rev. 2-2020)

b **Specific acts not authorized.** My representative(s) is (are) not authorized to endorse or otherwise negotiate any check (including directing or accepting payment by any means, electronic or otherwise, into an account owned or controlled by the representative(s) or any firm or other entity with whom the representative(s) is (are) associated) issued by the government in respect of a federal tax liability.

List any other specific deletions to the acts otherwise authorized in this power of attorney (see instructions for line 5b): _____

6 **Retention/revocation of prior power(s) of attorney.** The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same matters and years or periods covered by this document. If you do not want to revoke a prior power of attorney, check here ►

YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.

7 **Signature of taxpayer.** If a tax matter concerns a year in which a joint return was filed, each spouse must file a separate power of attorney even if they are appointing the same representative(s). If signed by a corporate officer, partner, guardian, tax matters partner, partnership representative (or designated individual, if applicable), executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the legal authority to execute this form on behalf of the taxpayer.

► IF NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THIS POWER OF ATTORNEY TO THE TAXPAYER.

D. Rick Linhardt

Signature

2/28/2020

Date

V.P. Tax

Title (if applicable)

D. Rick Linhardt

Print name

MARATHON Petroleum Corporation

Print name of taxpayer from line 1 if other than individual

Part II Declaration of Representative

Under penalties of perjury, by my signature below I declare that:

- I am not currently suspended or disbarred from practice, or ineligible for practice, before the Internal Revenue Service;
- I am subject to regulations contained in Circular 230 (31 CFR, Subtitle A, Part 10), as amended, governing practice before the Internal Revenue Service;
- I am authorized to represent the taxpayer identified in Part I for the matter(s) specified there; and
- I am one of the following:
 - a Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below.
 - b Certified Public Accountant—a holder of an active license to practice as a certified public accountant in the jurisdiction shown below.
 - c Enrolled Agent—enrolled as an agent by the IRS per the requirements of Circular 230.
 - d Officer—a bona fide officer of the taxpayer organization.
 - e Full-Time Employee—a full-time employee of the taxpayer.
 - f Family Member—a member of the taxpayer's immediate family (spouse, parent, child, grandparent, grandchild, step-parent, step-child, brother, or sister).
 - g Enrolled Actuary—enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the IRS is limited by section 10.3(d) of Circular 230).
 - h Unenrolled Return Preparer—Authority to practice before the IRS is limited. An unenrolled return preparer may represent, provided the preparer (1) prepared and signed the return or claim for refund (or prepared if there is no signature space on the form); (2) was eligible to sign the return or claim for refund; (3) has a valid PTIN; and (4) possesses the required Annual Filing Season Program Record of Completion(s). See Special Rules and Requirements for Unenrolled Return Preparers in the instructions for additional information.
 - k Qualifying Student—receives permission to represent taxpayers before the IRS by virtue of his/her status as a law, business, or accounting student working in an LITC or STCP. See instructions for Part II for additional information and requirements.
 - r Enrolled Retirement Plan Agent—enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.3(e)).

► IF THIS DECLARATION OF REPRESENTATIVE IS NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THE POWER OF ATTORNEY. REPRESENTATIVES MUST SIGN IN THE ORDER LISTED IN PART I, LINE 2.

Note: For designations d-f, enter your title, position, or relationship to the taxpayer in the "Licensing jurisdiction" column.

Designation— Insert above letter (a–r).	Licensing jurisdiction (State) or other licensing authority (if applicable)	Bar, license, certification, registration, or enrollment number (if applicable)	Signature	Date
a	DC	435961	<i>Karen G Sowell</i>	3/3/2020
a	DC	434904	<i>Jeffrey J. Miller</i>	3/3/2020
a	IL	6317734	<i>Angela L. Miller</i>	3/3/2020
a	DC	1617374	<i>Jeffrey J. Miller</i>	3/3/2020

Do Not Recycle

2848
 Form (Rev. February 2020)
 Department of the Treasury
 Internal Revenue Service

**Power of Attorney
 and Declaration of Representative**

► Go to www.irs.gov/Form2848 for instructions and the latest information.

OMB No. 1545-0150
 For IRS Use Only
 Received by:
 Name _____
 Telephone _____
 Function _____
 Date / /

Part I Power of Attorney

Caution: A separate Form 2848 must be completed for each taxpayer. Form 2848 will not be honored for any purpose other than representation before the IRS.

1 Taxpayer Information. Taxpayer must sign and date this form on page 2, line 7.

Taxpayer name and address		Taxpayer identification number(s)	
Marathon Petroleum Corporation 539 South Main Street Findlay, OH 45840		Daytime telephone number 419-421-2919	Plan number (if applicable)

hereby appoints the following representative(s) as attorney(s)-in-fact:

2 Representative(s) must sign and date this form on page 2, Part II.

Name and address Karen Gilbreath Sowell, Ernst & Young LLP 1101 New York Ave., NW Washington, DC 20005 Check if to be sent copies of notices and communications <input checked="" type="checkbox"/>	CAF No. _____ PTIN _____ Telephone No. 202-327-8747 Fax No. 866-239-8650 Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address Stephen Fattman, Ernst & Young LLP 1101 New York Ave., NW Washington, DC 20005 Check if to be sent copies of notices and communications <input checked="" type="checkbox"/>	CAF No. _____ PTIN _____ Telephone No. 202-327-7172 Fax No. Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address James Coss, Ernst & Young LLP 1101 New York Ave., NW Washington, DC 20005 <u>(Note: IRS sends notices and communications to only two representatives.)</u>	CAF No. _____ PTIN _____ Telephone No. 202-327-7281 Fax No. Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address Lindsey Kimmitt, Ernst & Young LLP 1101 New York Ave., NW Washington, DC 20005 <u>(Note: IRS sends notices and communications to only two representatives.)</u>	CAF No. _____ PTIN _____ Telephone No. 202-327-5693 Fax No. Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>

to represent the taxpayer before the Internal Revenue Service and perform the following acts:

3 Acts authorized (you are required to complete this line 3). With the exception of the acts described in line 5b, I authorize my representative(s) to receive and inspect my confidential tax information and to perform acts that I can perform with respect to the tax matters described below. For example, my representative(s) shall have the authority to sign any agreements, consents, or similar documents (see instructions for line 5a for authorizing a representative to sign a return).

Description of Matter (Income, Employment, Payroll, Excise, Estate, Gift, Whistleblower, Practitioner Discipline, PLR, FOIA, Civil Penalty, Sec. 4980H Shared Responsibility Payment, etc.) (see instructions)	Tax Form Number (1040, 941, 720, etc.) (if applicable)	Year(s) or Period(s) (if applicable) (see instructions)
Filing a private letter ruling request	Not applicable	Not applicable

4 Specific use not recorded on Centralized Authorization File (CAF). If the power of attorney is for a specific use not recorded on CAF, check this box. See Line 4. *Specific Use Not Recorded on CAF* in the instructions. ►

5a Additional acts authorized. In addition to the acts listed on line 3 above, I authorize my representative(s) to perform the following acts (see instructions for line 5a for more information): Access my IRS records via an Intermediate Service Provider;
 Authorize disclosure to third parties; Substitute or add representative(s); Sign a return; _____

Other acts authorized: _____

Do Not Revolve

Form 2848 (Rev. 2-2020)

b **Specific acts not authorized.** My representative(s) is (are) not authorized to endorse or otherwise negotiate any check (including directing or accepting payment by any means, electronic or otherwise, into an account owned or controlled by the representative(s) or any firm or other entity with whom the representative(s) is (are) associated) issued by the government in respect of a federal tax liability.

List any other specific deletions to the acts otherwise authorized in this power of attorney (see instructions for line 5b): _____

6 **Retention/revocation of prior power(s) of attorney.** The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same matters and years or periods covered by this document. If you do not want to revoke a prior power of attorney, check here ►

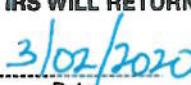
YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.

7 **Signature of taxpayer.** If a tax matter concerns a year in which a joint return was filed, each spouse must file a separate power of attorney even if they are appointing the same representative(s). If signed by a corporate officer, partner, guardian, tax matters partner, partnership representative (or designated individual, if applicable), executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the legal authority to execute this form on behalf of the taxpayer.

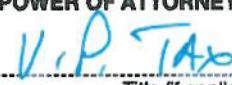
► IF NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THIS POWER OF ATTORNEY TO THE TAXPAYER.



Signature



Date



Title (if applicable)



Print name



Print name of taxpayer from line 1 if other than individual

Part II Declaration of Representative

Under penalties of perjury, by my signature below I declare that:

- I am not currently suspended or disbarred from practice, or ineligible for practice, before the Internal Revenue Service;
- I am subject to regulations contained in Circular 230 (31 CFR, Subtitle A, Part 10), as amended, governing practice before the Internal Revenue Service;
- I am authorized to represent the taxpayer identified in Part I for the matter(s) specified there; and
- I am one of the following:
 - a Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below.
 - b Certified Public Accountant—a holder of an active license to practice as a certified public accountant in the jurisdiction shown below.
 - c Enrolled Agent—enrolled as an agent by the IRS per the requirements of Circular 230.
 - d Officer—a bona fide officer of the taxpayer organization.
 - e Full-Time Employee—a full-time employee of the taxpayer.
 - f Family Member—a member of the taxpayer's immediate family (spouse, parent, child, grandparent, grandchild, step-parent, step-child, brother, or sister).
 - g Enrolled Actuary—enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the IRS is limited by section 10.3(d) of Circular 230).
 - h Unenrolled Return Preparer—Authority to practice before the IRS is limited. An unenrolled return preparer may represent, provided the preparer (1) prepared and signed the return or claim for refund (or prepared if there is no signature space on the form); (2) was eligible to sign the return or claim for refund; (3) has a valid PTIN; and (4) possesses the required Annual Filing Season Program Record of Completion(s). See Special Rules and Requirements for Unenrolled Return Preparers in the Instructions for additional information.
 - k Qualifying Student—receives permission to represent taxpayers before the IRS by virtue of his/her status as a law, business, or accounting student working in an LITC or STCP. See instructions for Part II for additional information and requirements.
 - r Enrolled Retirement Plan Agent—enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.3(e)).

► IF THIS DECLARATION OF REPRESENTATIVE IS NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THE POWER OF ATTORNEY. REPRESENTATIVES MUST SIGN IN THE ORDER LISTED IN PART I, LINE 2.

Note: For designations d-f, enter your title, position, or relationship to the taxpayer in the "Licensing jurisdiction" column.

Designation— Insert above letter (a-r).	Licensing jurisdiction (State) or other licensing authority (if applicable)	Bar, license, certification, registration, or enrollment number (if applicable)	Signature	Date
a	DC	435961		3/3/2020
a	DC	434904		3/3/2020
a	IL	6317734		3/3/2020
a	DC	1617374		3/3/2020

Do Not Revoke

Tax Department

**Marathon Petroleum Corporation**

539 South Main Street
Findlay, OH 45840
Tel: 419.422.2121
Fax: 419.421.4590

June 22, 2018

Sent via Facsimile – 855-214-7519

Internal Revenue Service
5333 Getwell Road
Stop 8423
Memphis, TN 38118

Dear Madam/Sir:

Enclosed please find an executed Form 2848, Power of Attorney and Declaration of Representative, for Marathon Petroleum Corporation.

This Form 2848 does not revoke the Form 2848 filed with the IRS on March 20, 2017. This form remains in effect. Enclosed for your reference is the Form 2848 that remains in effect.

Thank you,

A handwritten signature in black ink that appears to read "Mark Bradley".

Mark Bradley
Tax Consultant

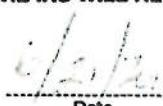
b Specific acts not authorized. My representative(s) is (are) not authorized to endorse or otherwise negotiate any check (including directing or accepting payment by any means, electronic or otherwise, into an account owned or controlled by the representative(s) or any firm or other entity with whom the representative(s) is (are) associated) issued by the government in respect of a federal tax liability.

List any other specific deletions to the acts otherwise authorized in this power of attorney (see instructions for line 5b): _____

6 Retention/revocation of prior power(s) of attorney. The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same matters and years or periods covered by this document. If you do not want to revoke a prior power of attorney, check here **YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.**

7 Signature of taxpayer. If a tax matter concerns a year in which a joint return was filed, each spouse must file a separate power of attorney even if they are appointing the same representative(s). If signed by a corporate officer, partner, guardian, tax matters partner, partnership representative, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the legal authority to execute this form on behalf of the taxpayer.

► IF NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THIS POWER OF ATTORNEY TO THE TAXPAYER.

Vice President, Tax

Title (if applicable)

D. Rick Linhardt

Print Name

Print name of taxpayer from line 1 if other than individual

Part II Declaration of Representative

Under penalties of perjury, by my signature below I declare that:

- I am not currently suspended or disbarred from practice, or ineligible for practice, before the Internal Revenue Service;
- I am subject to regulations contained in Circular 230 (31 CFR, Subtitle A, Part 10), as amended, governing practice before the Internal Revenue Service;
- I am authorized to represent the taxpayer identified in Part I for the matter(s) specified there; and
- I am one of the following:
 - a Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below.
 - b Certified Public Accountant—a holder of an active license to practice as a certified public accountant in the jurisdiction shown below.
 - c Enrolled Agent—enrolled as an agent by the Internal Revenue Service per the requirements of Circular 230.
 - d Officer—a bona fide officer of the taxpayer organization.
 - e Full-Time Employee—a full-time employee of the taxpayer.
 - f Family Member—a member of the taxpayer's immediate family (spouse, parent, child, grandparent, grandchild, step-parent, step-child, brother, or sister).
 - g Enrolled Actuary—enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the Internal Revenue Service is limited by section 10.3(d) of Circular 230).
 - h Unenrolled Return Preparer—Authority to practice before the IRS is limited. An unenrolled return preparer may represent, provided the preparer (1) prepared and signed the return or claim for refund (or prepared if there is no signature space on the form); (2) was eligible to sign the return or claim for refund; (3) has a valid PTIN; and (4) possesses the required Annual Filing Season Program Record of Completion(s). See Special Rules and Requirements for Unenrolled Return Preparers in the Instructions for additional information.
 - i Qualifying Student—receives permission to represent taxpayers before the IRS by virtue of his/her status as a law, business, or accounting student working in an LITC or STCP. See instructions for Part II for additional information and requirements.
 - r Enrolled Retirement Plan Agent—enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.3(e)).

► IF THIS DECLARATION OF REPRESENTATIVE IS NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THE POWER OF ATTORNEY. REPRESENTATIVES MUST SIGN IN THE ORDER LISTED IN PART I, LINE 2.

Note: For designations d-f, enter your title, position, or relationship to the taxpayer in the "Licensing Jurisdiction" column.

Designation— Insert above letter (a–r).	Licensing jurisdiction (State) or other licensing authority (if applicable).	Bar, license, certification, registration, or enrollment number (if applicable).	Signature	Date
a	OH	0070613		6/20/2013
b	OH	Cert #04-2-21341		6/20/2013
b	OH	Cert 34600		6/20/2013

Do Not Revocate

Form **2848**(Rev. Dec. 2015)
Department of the Treasury
Internal Revenue Service

Power of Attorney and Declaration of Representative

► Information about Form 2848 and its Instructions is at www.irs.gov/form2848.

OMB No. 1045-0150

For IRS Use Only

Received by:

Name _____

Telephone _____

Function _____

Date 1/1

Part I Power of Attorney

Caution: A separate Form 2848 must be completed for each taxpayer. Form 2848 will not be honored for any purpose other than representation before the IRS.

1 Taxpayer Information. Taxpayer must sign and date this form on page 2, line 7.

Taxpayer name and address

Marathon Petroleum Corporation
539 South Main Street
Findlay, Ohio 45840

Taxpayer identification number(s) _____

Daytime telephone number 419-421-2198 Plan number (if applicable) _____

hereby appoints the following representative(s) as attorney(s)-in-fact:

2 Representative(s) must sign and date this form on page 2, Part II.

Name and address

Jess L. Galvin
Ernst & Young LLP - WOTC Cell Center
1201 Elm Street
Dallas, TX 75270

CAF No. _____

PTIN _____

Telephone No. 214-756-1035

Fax No. 214-756-1003

Check if new: Address Telephone No. Fax No. Check if to be sent copies of notices and communications

Name and address

SEE ATTACHED LISTSCheck if to be sent copies of notices and communications

CAF No. _____

PTIN _____

Telephone No. _____

Fax No. _____

Check if new: Address Telephone No. Fax No.

Name and address

CAF No. _____

PTIN _____

Telephone No. _____

Fax No. _____

Check if new: Address Telephone No. Fax No.

(Note: IRS sends notices and communications to only two representatives.)

Name and address

CAF No. _____

PTIN _____

Telephone No. _____

Fax No. _____

Check if new: Address Telephone No. Fax No.

(Note: IRS sends notices and communications to only two representatives.)

to represent the taxpayer before the Internal Revenue Service and perform the following acts:

3 Acts authorized (you are required to complete this line 3). With the exception of the acts described in line 5b, I authorize my representative(s) to receive and inspect my confidential tax information and to perform acts that I can perform with respect to the tax matters described below. For example, my representative(s) shall have the authority to sign any agreements, consents, or similar documents (see instructions for line 6a for authorizing a representative to sign a return).

Description of Matter (Income, Employment, Payroll, Excise, Estate, Gift, Whistleblower, Practitioner Discipline, PLR, FOIA, Civil Penalty, Sec. 5000A Shared Responsibility Payment, Sec. 4830H Shared Responsibility Payment, etc.) (see instructions)	Tax Form Number (1040, 941, 720, etc.) (if applicable)	Year(s) or Period(s) (if applicable) (see instructions)
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Federal / State Hiring Credits	IRS Forms 5884, 8850	4/3/2017 - 4/2/2020
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For Privacy Act and Paperwork Reduction Act Notice, see the Instructions.

Cat. No. 11000J

Form 2848 (Rev. 12-2018)

Do Not Revoke

Form 2848 (Rev. 12-2016)

Page 2

b Specific acts not authorized. My representative(s) is (are) not authorized to endorse or otherwise negotiate any check (including directing or accepting payment by any means, electronic or otherwise, into an account owned or controlled by the representative(s) or any firm or other entity with whom the representative(s) is (are) associated) issued by the government in respect of a federal tax liability. List any other specific deletions to the acts otherwise authorized in this power of attorney (see instructions for line 5b):

6 Retention/revocation of prior power(s) of attorney. The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same matters and years or periods covered by this document. If you do not want to revoke a prior power of attorney, check here **YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.**

7 Signature of taxpayer. If a tax matter concerns a year in which a joint return was filed, each spouse must file a separate power of attorney even if they are appointing the same representative(s). If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the legal authority to execute this form on behalf of the taxpayer.

► **IF NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THIS POWER OF ATTORNEY TO THE TAXPAYER.**

J.R. Haley

Signature

3/20/2017

Date

Vice President, Tax

Title (if applicable)

J.R. Haley

Print Name

Print name of taxpayer from line 1 if other than individual

Part II Declaration of Representative

Under penalties of perjury, by my signature below I declare that:

- I am not currently suspended or disbarred from practice, or ineligible for practice, before the Internal Revenue Service;
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 - b Certified Public Accountant—licensed to practice as a certified public accountant is active in the jurisdiction shown below.
 - c Enrolled Agent—enrolled as an agent by the Internal Revenue Service per the requirements of Circular 230.
 - d Officer—a bona fide officer of the taxpayer organization.
 - e Full-Time Employee—a full-time employee of the taxpayer.
 - f Family Member—a member of the taxpayer's immediate family (spouse, parent, child, grandparent, grandchild, step-parent, step-child, brother, or sister).
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 - h Unenrolled Return Preparer—Authority to practice before the IRS is limited. An unenrolled return preparer may represent, provided the preparer (1) prepared and signed the return or claim for refund (or prepared if there is no signature space on the form); (2) was eligible to sign the return or claim for refund; (3) has a valid PTIN; and (4) possesses the required Annual Filing Season Program Record of Completion(s). See Special Rules and Requirements for Unenrolled Return Preparers in the Instructions for additional information.
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► **IF THIS DECLARATION OF REPRESENTATIVE IS NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THE POWER OF ATTORNEY. REPRESENTATIVES MUST SIGN IN THE ORDER LISTED IN PART I, LINE 2.**

Note: For designations d-i, enter your title, position, or relationship to the taxpayer in the "Licensing jurisdiction" column.

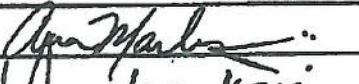
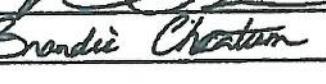
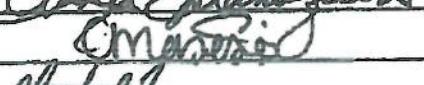
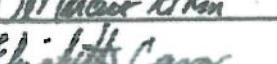
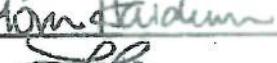
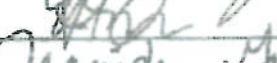
Designation— Insert above letter (a–r).	Licensing jurisdiction (State) or other licensing authority (if applicable).	Bar, license, certification, registration, or enrollment number (if applicable).	Signature	Date
h	TX			

Do Not Revoke

FORM 2848 ATTACHMENT A

The following people are representatives of Ernst & Young.
They are permitted to complete tax credit documentation
on behalf of the client listed on the attached Power of Attorney.

Ernst & Young LLP -WOTC Center - 1201 Elm St., Suite 1400
Dallas, TX 75270
Phone 214-756-1035

NAME	SIGNATURE	DATE
Ana Martinez		1-5-17
Angelina Kouri		01.06.17
Anthony Wadley		1-5-17
Brad Weber		1-5-17
Brandie Cheatum		1-6-17
Brenda Cox		1-5-17
Brenda Rodriguez		1-5-17
Brian Ball		1-6-17
Cathy Matthews		1-5-17
Cheketha Wilson		1-23-17
Christie Mansfield		1/5/17
Christine Masese		1/24/17
Christopher Forge		1/5/17
Danielle Jones		1/23/17
DeMarcus Robin		1-5-17
Elizabeth Cano		1-5-17
Flora Hardeman		1-5-17
Francisco Ramirez		1/5/17
Gregory Holmes		1-5-17
Hunter Deaver		1-6-17
Jennifer Gray		1-5-17
Jesus Galvan		1-12-17
Jourdan Wright		1-5-17

Do Not Revoke

FORM 2848-ATTACHMENT A

The following people are representatives of Ernst & Young.
 They are permitted to complete tax credit documentation
 on behalf of the client listed on the attached Power of Attorney.

Ernst & Young LLP -WOTC Center - 1201 Elm St., Suite 1400
 Dallas, TX 75270
 Phone 214-756-1035

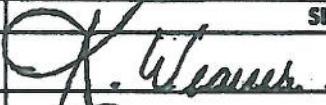
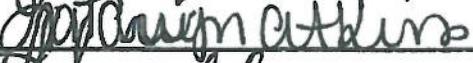
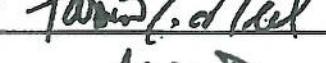
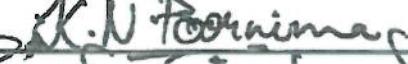
NAME	SIGNATURE	DATE
Kamecia Weaver		1-5-17
Kary Albarez		1-5-17
Katrina Ramirez		1-5-17
Kellie Brown		1-6-17
Kimberly Wooten		1/5/17
LaTarryn Atkins		1/5/17
Lacrisha Snell		1-5-17
Luis Grado		
Maggie Romualdo		1/5/17
Michelle Mwase		
Passion Neal		1/9/17
Poornima Kanakapura Naganna		1/5/17
Raquel Cabuto		1/5/17
Reginald Holt		1/5/17
Rhasaan Smith		1/18/17
Ryann Brazier-Carter		1/5/17
Santos Trevino		1/5/17
Sheron Hopkins		1-5-17
Tamara Purifoy		1/5/17
Teresa Danielson		1-5-17

Exhibit B



Interest & Penalty Recovery Group LLC

**157 Creston Road
Kalispell, MT 59901
404.582.0298 (Tel)
678.828.5833 (Fax)**

Date: 12/02/2020

Fax To: Raeann Brown **Company:** Internal Revenue Service

Fax Number: 855-245-3805 **Telephone:** 801-620-2384

From: William Scott Rogers **Telephone:** 770-880-3924

Number of Pages: Cover + 32

Re: Marathon Petroleum Corporation, EIN [REDACTED]
Updated DMI Reports for Interest Netting Refund Claim

Dear Raeann,

Pursuant to our discussion earlier this week, we have updated our claim computations to include transactions that have posted since we filed our interest netting claim. We now project that a refund of \$15,269,047.48 is payable to taxpayer as of 12/31/2020.

Thank you for your attention to this matter. Please call me with any questions or additional needs.

Yours Truly,

A handwritten signature in black ink, appearing to read "W. Scott Rogers".

W. Scott Rogers

CAF # [REDACTED]

Marathon Petroleum Corporation
EIN [REDACTED]
Form 1120 Tax Years Ending December 31, 2011 and 2012
Request for Net Rate Interest Netting Pursuant to Rev. Proc. 2000-26
Statement

Report 020

020 Principal and Interest Adj Summary - Marathon Petroleum

Jurisdiction: Federal	Run Method: IRS Default	Interest To 12/31/2020
-----------------------	-------------------------	------------------------

Tax ID	Taxpayer	Period	Tax Type	Status	Deficiency Interest	Overpayment Interest	Principal	Total
<u>Computed Individual Modules</u>								
	Marathon Petroleum Corporation	2011/12	1120 - MPC	O/ (O)	0.00	0.01	0.00	0.01
	Marathon Petroleum Corporation	2012/12	1120 - MPC	O/ (O)	22.62	(0.01)	2,778.05	2,800.67
	Subtotal 1120 - MPC				22.62	0.00	2,778.05	2,800.68
	Marathon Oil Company	2010/12	1120 - MRO - Match IRS	O/ (U)	(0.64)	(0.01)	0.00	(0.65)
	Subtotal 1120 - MRO - Match IRS				(0.64)	(0.01)	0.00	(0.65)
	Total				21.98	(0.01)	2,778.05	2,800.03

Computed Modules With Netting

	Marathon Petroleum Corporation	2011/12	1120 - MPC	O/ (O)	0.00	0.01	0.00	0.01
	Marathon Petroleum Corporation	2012/12	1120 - MPC	O/ (O)	(81.83)	(0.01)	2,778.05	2,696.21
	Subtotal 1120 - MPC				(81.83)	0.00	2,778.05	2,696.22
	Marathon Oil Company	2010/12	1120 - MRO - Match IRS	O/ (U)	(14,991,343.53)	(280,400.17)	0.00	(15,271,743.70)
	Subtotal 1120 - MRO - Match IRS				(14,991,343.53)	(280,400.17)	0.00	(15,271,743.70)
	Total				(14,991,425.36)	(280,400.17)	2,778.05	(15,269,047.48)

Netting Benefit: (15,271,847.50)

Marathon Petroleum Corporation
EIN [REDACTED]
Form 1120 Tax Years Ending December 31, 2011 and 2012
Request for Net Rate Interest Netting Pursuant to Rev. Proc. 2000-26
Statement

Pre-Netting Reports 490

490 Activity Summary - Marathon Petroleum

FED - [REDACTED] Marathon Oil Company 1120 - MRO - Match IRS Tax Period: 2010/12

Run Method: IRS Default	Module Status: Open/(Use)
Interest To 12/31/2020	
GATT Method Retain Character (New)	GATT Date 01/01/1995 Amount: \$10,000
LCU Method: Default IRS	LCU Interest Date: 02/18/2016 Amount: \$100,000
Underpay Net Start: All Dates Included	Overpay Net Start: All Dates Included

Date Transcript	Date Start	Date Adj / End	Description	Susp/Equal	Principal	Balance
03/15/2011			150 Return Filed & Assessed Tax Liability		149,450,338.00	149,450,338.00
03/15/2011			620 Initial Installment Payment		(160,000,000.00)	(10,549,662.00)
03/29/2019		03/15/2011	300 Additional Tax Assessment By Examiner		77,783,904.00	67,234,242.00
01/13/2020		03/15/2011	300 Additional Tax Assessment By Examiner		8,638,086.00	75,872,328.00
04/15/2011	03/15/2011	03/15/2012	836 Overpayment Credit Elect to Next Period	(10,549,662.00)	10,549,662.00	86,421,990.00
03/15/2014			309 Abatement of Prior Tax Assessment by Examiner		(4,997,356.00)	81,424,634.00
03/15/2014			700 Credit Applied		(38,616,757.77)	42,807,876.23
03/15/2014		03/15/2014	700 Credit Applied		(43,800.97)	42,764,075.26
03/11/2019	03/27/2019	03/29/2019	1010 Suspend Underpayment Interest	54,061,458.19		42,764,075.26
04/17/2019			670 Subsequent Payment		(53,589,599.09)	(10,825,523.83)
03/29/2019	03/29/2019	04/17/2019	1010 Suspend Underpayment Interest	53,589,599.09		(10,825,523.83)
11/13/2019	11/13/2019	11/21/2019	1010 Suspend Underpayment Interest	3,515,000.00		(10,825,523.83)
11/21/2019			670 Subsequent Payment		(8,596,833.00)	(19,422,356.83)
02/10/2020			670 Subsequent Payment		(4,277,426.10)	(23,699,782.93)
08/17/2020	08/08/2020	08/17/2020	846 Refund of Overpayment	(5,536.20)	5,536.20	(23,694,246.73)

Date	Description	Amount	Factor	Interest	Balance
03/15/2011	150 Return Filed & Assessed Tax Liability	149,450,338.00			
	300 Additional Tax Assessment By Examiner	77,783,904.00			
	300 Additional Tax Assessment By Examiner	8,638,086.00			
	620 Initial Installment Payment	(160,000,000.00)			75,872,328.00
03/16/2011	03/15/2012 Underpay	75,872,328.00	0.035699799	2,708,626.84	78,580,954.84
03/15/2012	836 Overpayment Credit Elect to Next Period	10,549,662.00			89,130,616.84
03/16/2012	03/15/2014 Underpay	89,130,616.84	0.061764546	5,505,112.12	94,635,728.96
03/15/2014	309 Abatement of Prior Tax Assessment by Examiner	(4,997,356.00)			
	700 Credit Applied	(38,616,757.77)			
	700 Credit Applied	(43,800.97)			50,977,814.22
03/16/2014	02/18/2016 Underpay	50,977,814.22	0.059642748	3,040,456.94	54,018,271.16
02/19/2016	03/27/2019 Underpay LCU	54,018,271.16	0.217970414	11,774,384.92	65,792,656.09
03/28/2019	03/29/2019 Underpay LCU	11,731,197.90	0.000438404	5,143.01	
	Underpay Suspended	54,061,458.19			65,797,799.09
03/30/2019	04/17/2019 Underpay LCU	12,208,200.00	0.004172608	50,940.04	
	Underpay Suspended	53,589,599.09			65,848,739.13
04/17/2019	670 Subsequent Payment	(53,589,599.09)			12,259,140.04
04/18/2019	11/13/2019 Underpay LCU	12,259,140.04	0.043204360	529,648.30	12,788,788.35
11/14/2019	11/21/2019 Underpay LCU	9,273,788.35	0.001535277	14,237.83	
	Underpay Suspended	3,515,000.00			12,803,026.18
11/21/2019	670 Subsequent Payment	(8,596,833.00)			4,206,193.18
11/22/2019	02/10/2020 Underpay LCU	4,206,193.18	0.015632202	65,752.06	4,271,945.24
02/10/2020	670 Subsequent Payment	(4,277,426.10)			(5,480.86)
02/11/2020	08/08/2020 Overpay GATT	(5,480.86)	0.010215427	(55.99)	(5,536.85)
08/09/2020	08/17/2020 Overpay GATT	(0.65)	0.000122958	0.00	
	Overpay Suspended	(5,536.20)			(5,536.85)
08/17/2020	846 Refund of Overpayment	5,536.20			(0.65)
08/18/2020	12/31/2020 Overpay GATT	(0.65)	0.001859638	0.00	(0.65)

490 Activity Summary - Marathon Petroleum

FED - [REDACTED] Marathon Oil Company 1120 - MRO - Match IRS Tax Period: 2010/12

Account Summary:	As Computed	Per Transcript	Adjustment
Deficiency Interest	23,694,302.07	23,694,302.71	(0.64)
Overpayment Interest	(55.99)	(55.98)	(0.01)
Principal Balance			0.00
	23,694,246.08	23,694,246.73	(0.65)

490 Activity Summary - Marathon Petroleum

FED - [REDACTED] Marathon Petroleum Corporation 1120 - MPC Tax Period: 2011/12

Run Method: IRS Default	Module Status: Open/(Open)
Interest To 12/31/2020	
GATT Method Retain Character (New)	GATT Date 01/01/1995 Amount: \$10,000
LCU Method: Default IRS	LCU Interest Date: LCU Interest is OFF
Underpay Net Start: All Dates Included	Overpay Net Start: All Dates Included

Date Transcript	Date Start	Date Adj / End	Description	Susp/Equal	Principal	Balance
03/15/2012			150 Return Filed & Assessed Tax Liability		353,992,737.00	353,992,737.00
Various			660 Estimated Tax		(550,000,000.00)	(196,007,263.00)
04/15/2019	03/15/2012	03/15/2012	301 Abatement of Tax By Examination Divisi		(43,338,099.00)	(239,345,362.00)
03/09/2020	03/15/2012	03/15/2012	301 Abatement of Tax By Examination Divisi		(511,392.00)	(239,856,754.00)
11/23/2020	03/15/2012	03/15/2012	301 Abatement of Tax By Examination Divisi		(4,643,537.00)	(244,500,291.00)
04/10/2011	03/15/2012	04/10/2012	840 Manual Refund	(75,000,000.00)	75,000,000.00	(169,500,291.00)
04/15/2012	03/15/2012	04/15/2012	836 Overpayment Credit Elect to Next Period:	(121,007,263.00)	121,007,263.00	(48,493,028.00)
06/24/2019	06/15/2019	06/24/2019	846 Refund of Overpayment	(47,180,048.26)	47,180,048.26	(1,312,979.74)
11/23/2020	11/14/2020	11/23/2020	846 Refund of Overpayment	(5,773,253.27)	5,773,253.27	4,460,273.53

Date	Description	Amount	Factor	Interest	Balance	
03/15/2012	150 Return Filed & Assessed Tax Liability	353,992,737.00			353,992,737.00	
	301 Abatement of Tax By Examination Div	(43,338,099.00)			(196,007,263.00)	
	301 Abatement of Tax By Examination Div	(511,392.00)			(239,856,754.00)	
	301 Abatement of Tax By Examination Div	(4,643,537.00)			(244,500,291.00)	
	660 Estimated Tax	(550,000,000.00)			(169,500,291.00)	
03/16/2012	04/10/2012	Overpay GATT	(48,493,028.00)	0.000355252	(17,227.24)	(244,500,291.00)
		Overpay Suspended	(196,007,263.00)			(244,517,518.24)
04/10/2012		840 Manual Refund	75,000,000.00			(169,517,518.24)
04/11/2012	04/15/2012	Overpay GATT	(48,510,255.24)	0.000068308	(3,313.63)	
		Overpay Suspended	(121,007,263.00)			(169,520,831.87)
04/15/2012		836 Overpayment Credit Elect to Next Peric	121,007,263.00			(48,513,568.87)
04/16/2012	06/15/2019	Overpay GATT	(48,513,568.87)	0.088189678	(4,278,396.02)	(52,791,964.90)
06/16/2019	06/24/2019	Overpay GATT	(5,611,916.64)	0.000863345	(4,845.02)	
		Overpay Suspended	(47,180,048.26)			(52,796,809.92)
06/24/2019		846 Refund of Overpayment	47,180,048.26			(5,616,761.66)
06/25/2019	11/14/2020	Overpay GATT	(5,616,761.66)	0.027861535	(156,491.60)	(5,773,253.26)
11/15/2020	11/23/2020	Overpay Suspended	(5,773,253.26)			(5,773,253.26)
11/23/2020		846 Refund of Overpayment	5,773,253.27			0.01
11/24/2020	12/31/2020	Underpay	0.01	0.003119482	0.00	0.01

Account Summary:

	As Computed	Per Transcript	Adjustment
Deficiency Interest	0.00		0.00
Overpayment Interest	(4,460,273.52)	(4,460,273.53)	0.01
Principal Balance			0.00
	(4,460,273.52)	(4,460,273.53)	0.01

490 Activity Summary - Marathon Petroleum

FED - [REDACTED] Marathon Petroleum Corporation 1120 - MPC Tax Period: 2012/12

Run Method: IRS Default	Module Status: Open/(Open)
Interest Tr 12/31/2020	
GATT Method Retain Character (New)	GATT Date 01/01/1995 Amount: \$10,000
LCU Method: Default IRS	LCU Interest Date: LCU Interest is OFF
Underpay Net Start: All Dates Included	Overpay Net Start: All Dates Included

Date	Date	Date		Susp/Equal	Principal	Balance
Transcript	Start	Adj / End	Description			
03/15/2013			150 Return Filed & Assessed Tax Liability		1,067,030,857.00	1,067,030,857.00
03/15/2013			660 Estimated Tax		(930,000,000.00)	137,030,857.00
03/15/2013			716 Generated Overpay Credit Applied from I		(121,007,263.00)	16,023,594.00
04/15/2019	03/15/2013		301 Abatement of Tax By Examination Divisi		(22,032,688.00)	(6,009,094.00)
11/23/2020	03/15/2013		300 Additional Tax Assessment By Examinati		2,420.00	(6,006,674.00)
09/06/2013			660 Estimated Tax		(360,890.00)	(6,367,564.00)
09/06/2013			670 Subsequent Payment		(16,023,594.00)	(22,391,158.00)
12/09/2013	03/15/2013	12/09/2013	170 Estimated Tax Penalty	(660,833.89)	660,833.89	(21,730,324.11)
03/11/2014			670 Subsequent Payment		(660,833.89)	(22,391,158.00)
06/24/2019	06/15/2019	06/24/2019	846 Refund of Overpayment	(24,212,495.82)	24,212,495.82	1,821,337.82

Date	Description	Amount	Factor	Interest	Balance
03/15/2013	150 Return Filed & Assessed Tax Liability	1,067,030,857.00			
	300 Additional Tax Assessment By Examin	2,420.00			
	301 Abatement of Tax By Examination Div	(22,032,688.00)			
	660 Estimated Tax	(930,000,000.00)			
	716 Generated Overpay Credit Applied fron	(121,007,263.00)			(6,006,674.00)
03/16/2013	Overpay	(10,000.00)	0.009634898	(96.35)	
09/06/2013	Overpay GATT	(5,335,840.11)	0.002400120	(12,806.65)	
	Overpay Suspended	(660,833.89)			(6,019,577.00)
	660 Estimated Tax	(360,890.00)			
	670 Subsequent Payment	(16,023,594.00)			(22,404,061.00)
09/07/2013	Overpay	(10,096.35)	0.005163831	(52.14)	
	Overpay GATT	(21,733,130.76)	0.001288492	(28,002.96)	
	Overpay Suspended	(660,833.89)			(22,432,116.10)
12/09/2013	170 Estimated Tax Penalty	660,833.89			(21,771,282.21)
12/10/2013	Overpay	(10,148.48)	0.005053685	(51.29)	
03/11/2014	Overpay GATT	(21,761,133.73)	0.001261060	(27,442.09)	(21,798,775.59)
03/11/2014	670 Subsequent Payment	(660,833.89)			(22,459,609.48)
03/12/2014	Overpay	(10,199.77)	0.166426990	(1,697.52)	
06/16/2019	Overpay GATT	(22,449,409.71)	0.077889237	(1,748,567.38)	(24,209,874.38)
06/24/2019	Overpay Suspended	(24,209,874.38)			(24,209,874.38)
06/24/2019	846 Refund of Overpayment	24,212,495.82			2,621.44
06/25/2019	Underpay	2,621.44	0.068368814	179.22	2,800.67

Account Summary:

As Computed	Per Transcript	Adjustment
179.22	156.60	22.62
(1,818,716.38)	(1,818,716.37)	(0.01)
		2,778.05
(1,818,537.15)	(1,818,559.77)	2,800.67

Marathon Petroleum Corporation
EIN [REDACTED]
Form 1120 Tax Years Ending December 31, 2011 and 2012
Request for Net Rate Interest Netting Pursuant to Rev. Proc. 2000-26
Statement

Post-Netting Reports 490

490 Activity Summary - Marathon Petroleum

FED - [REDACTED] Marathon Oil Company 1120 - MRO - Match IRS Tax Period: 2010/12

Run Method: IRS Default	Module Status: Open/(Use)
Interest To 12/31/2020	
GATT Method Retain Character (New)	GATT Date 01/01/1995 Amount: \$10,000
LCU Method: Default IRS	LCU Interest Date: 02/18/2016 Amount: \$100,000
Underpay Net Start: All Dates Included	Overpay Net Start: All Dates Included

Date Transcript	Date Start	Date Adj / End	Description	Susp/Equal	Principal	Balance
03/15/2011			150 Return Filed & Assessed Tax Liability		149,450,338.00	149,450,338.00
03/15/2011			620 Initial Installment Payment		(160,000,000.00)	(10,549,662.00)
03/29/2019	03/15/2011	03/15/2011	300 Additional Tax Assessment By Examination		77,783,904.00	67,234,242.00
01/13/2020	03/15/2011	03/15/2011	300 Additional Tax Assessment By Examination		8,638,086.00	75,872,328.00
04/15/2011	03/15/2011	03/15/2012	836 Overpayment Credit Elect to Next Period:	(10,549,662.00)	10,549,662.00	86,421,990.00
N/A	03/15/2012	04/10/2012	1545 Equalize to GATT	48,493,028.00		86,421,990.00
			XREF: [REDACTED] 1120 MPC 201112			
N/A	04/10/2012	04/15/2012	1545 Equalize to GATT	48,493,028.00		86,421,990.00
			XREF: [REDACTED] 1120 MPC 201112			
N/A	04/10/2012	04/15/2012	1545 Equalize to GATT	17,227.24		86,421,990.00
			XREF: [REDACTED] 1120 MPC 201112			
N/A	04/15/2012	03/15/2013	1545 Equalize to GATT	48,493,028.00		86,421,990.00
			XREF: [REDACTED] 1120 MPC 201112			
N/A	04/15/2012	03/15/2013	1545 Equalize to GATT	20,540.87		86,421,990.00
			XREF: [REDACTED] 1120 MPC 201112			
N/A	03/15/2013	09/06/2013	1545 Equalize to GATT	48,493,028.00		86,421,990.00
			XREF: [REDACTED] 1120 MPC 201112			
N/A	03/15/2013	09/06/2013	1545 Equalize to GATT	242,539.84		86,421,990.00
			XREF: [REDACTED] 1120 MPC 201112			
N/A	03/15/2013	09/06/2013	1545 Equalize to GATT	5,335,840.11		86,421,990.00
			XREF: [REDACTED] 1120 MPC 201212			
N/A	03/15/2013	09/06/2013	1555 Equalize to Overpay	10,000.00		86,421,990.00
			XREF: [REDACTED] 1120 MPC 201212			
N/A	09/06/2013	12/09/2013	1545 Equalize to GATT	48,493,028.00		86,421,990.00
			XREF: [REDACTED] 1120 MPC 201112			
N/A	09/06/2013	12/09/2013	1545 Equalize to GATT	359,511.03		86,421,990.00
			XREF: [REDACTED] 1120 MPC 201112			
N/A	09/06/2013	12/09/2013	1545 Equalize to GATT	21,720,324.11		86,421,990.00
			XREF: [REDACTED] 1120 MPC 201212			
N/A	09/06/2013	12/09/2013	1545 Equalize to GATT	12,806.65		86,421,990.00
			XREF: [REDACTED] 1120 MPC 201212			
N/A	09/06/2013	12/09/2013	1555 Equalize to Overpay	10,000.00		86,421,990.00
			XREF: [REDACTED] 1120 MPC 201212			
N/A	09/06/2013	12/09/2013	1555 Equalize to Overpay	96.35		86,421,990.00
			XREF: [REDACTED] 1120 MPC 201212			
N/A	12/09/2013	03/11/2014	1545 Equalize to GATT	48,493,028.00		86,421,990.00
			XREF: [REDACTED] 1120 MPC 201112			
N/A	12/09/2013	03/11/2014	1545 Equalize to GATT	422,457.13		86,421,990.00
			XREF: [REDACTED] 1120 MPC 201112			
N/A	12/09/2013	03/11/2014	1545 Equalize to GATT	21,720,324.11		86,421,990.00
			XREF: [REDACTED] 1120 MPC 201212			
N/A	12/09/2013	03/11/2014	1545 Equalize to GATT	40,809.62		86,421,990.00
			XREF: [REDACTED] 1120 MPC 201212			
N/A	12/09/2013	03/11/2014	1555 Equalize to Overpay	10,000.00		86,421,990.00

490 Activity Summary - Marathon Petroleum

FED - [REDACTED] Marathon Oil Company 1120 - MRO - Match IRS Tax Period: 2010/12

Date Transcript	Date Start	Date Adj / End	Description	Susp/Equal	Principal	Balance
			XREF: [REDACTED] 1120 MPC 201212			
N/A	12/09/2013	03/11/2014	1555 Equalize to Overpay	148.48		86,421,990.00
			XREF: [REDACTED] 1120 MPC 201212			
03/15/2014			309 Abatement of Prior Tax Assessment by E		(4,997,356.00)	81,424,634.00
03/15/2014			700 Credit Applied		(38,616,757.77)	42,807,876.23
03/15/2014	03/11/2014	03/15/2014	700 Credit Applied		(43,800.97)	42,764,075.26
N/A	03/11/2014	03/15/2014	1545 Equalize to GATT	48,493,028.00		42,764,075.26
			XREF: [REDACTED] 1120 MPC 201112			
N/A	03/11/2014	03/15/2014	1545 Equalize to GATT	484,142.48		42,764,075.26
			XREF: [REDACTED] 1120 MPC 201112			
N/A	03/11/2014	03/15/2014	1545 Equalize to GATT	22,381,158.00		42,764,075.26
			XREF: [REDACTED] 1120 MPC 201212			
N/A	03/11/2014	03/15/2014	1545 Equalize to GATT	68,251.71		42,764,075.26
			XREF: [REDACTED] 1120 MPC 201212			
N/A	03/11/2014	03/15/2014	1555 Equalize to Overpay	10,000.00		42,764,075.26
			XREF: [REDACTED] 1120 MPC 201212			
N/A	03/11/2014	03/15/2014	1555 Equalize to Overpay	199.77		42,764,075.26
			XREF: [REDACTED] 1120 MPC 201212			
N/A	03/15/2014	02/18/2016	1545 Equalize to GATT	22,381,158.00		42,764,075.26
			XREF: [REDACTED] 1120 MPC 201212			
N/A	03/15/2014	02/18/2016	1545 Equalize to GATT	69,481.84		42,764,075.26
			XREF: [REDACTED] 1120 MPC 201212			
N/A	03/15/2014	02/18/2016	1545 Equalize to GATT	25,667,654.09		42,764,075.26
			XREF: [REDACTED] 1120 MPC 201112			
N/A	02/18/2016	03/27/2019	1545 Equalize to GATT	22,381,158.00		42,764,075.26
			XREF: [REDACTED] 1120 MPC 201212			
N/A	02/18/2016	03/27/2019	1545 Equalize to GATT	287,306.93		42,764,075.26
			XREF: [REDACTED] 1120 MPC 201212			
N/A	02/18/2016	03/27/2019	1545 Equalize to GATT	25,916,691.94		42,764,075.26
			XREF: [REDACTED] 1120 MPC 201112			
03/11/2019	03/27/2019	03/29/2019	1010 Suspend Underpayment Interest	54,061,458.19		42,764,075.26
04/17/2019			670 Subsequent Payment		(53,589,599.09)	(10,825,523.83)
03/29/2019	03/29/2019	04/17/2019	1010 Suspend Underpayment Interest	53,589,599.09		(10,825,523.83)
N/A	06/24/2019	11/13/2019	1540 Use Prin GATT to Equal	(2,621.44)		(10,825,523.83)
			XREF: [REDACTED] 1120 MPC 201212			
11/13/2019	11/13/2019	11/21/2019	1010 Suspend Underpayment Interest	3,515,000.00		(10,825,523.83)
11/21/2019			670 Subsequent Payment		(8,596,833.00)	(19,422,356.83)
N/A	11/13/2019	11/21/2019	1540 Use Prin GATT to Equal	(2,647.50)		(19,422,356.83)
			XREF: [REDACTED] 1120 MPC 201212			
02/10/2020			670 Subsequent Payment		(4,277,426.10)	(23,699,782.93)
N/A	11/21/2019	02/10/2020	1540 Use Prin GATT to Equal	(2,648.95)		(23,699,782.93)
			XREF: [REDACTED] 1120 MPC 201212			
N/A	02/10/2020	08/08/2020	1540 Use Prin GATT to Equal	(2,663.66)		(23,699,782.93)
			XREF: [REDACTED] 1120 MPC 201212			
08/17/2020	08/08/2020	08/17/2020	846 Refund of Overpayment	(5,536.20)	5,536.20	(23,694,246.73)
N/A	08/08/2020	08/17/2020	1540 Use Prin GATT to Equal	(2,690.87)		(23,694,246.73)
			XREF: [REDACTED] 1120 MPC 201212			
N/A	08/17/2020	11/14/2020	1540 Use Prin GATT to Equal	(2,691.21)		(23,694,246.73)
			XREF: [REDACTED] 1120 MPC 201212			
N/A	11/14/2020	11/23/2020	1540 Use Prin GATT to Equal	(2,694.48)		(23,694,246.73)

490 Activity Summary - Marathon Petroleum

FED - [REDACTED] Marathon Oil Company 1120 - MRO - Match IRS Tax Period: 2010/12

Date Transcript	Date Start	Date Adj / End	Description	Susp/Equal	Principal	Balance
			XREF: [REDACTED] 1120 MPC 201212			
N/A	11/23/2020	12/31/2020	1540 Use Prin GATT to Equal	(2,694.81)		(23,694,246.73)
			XREF: [REDACTED] 1120 MPC 201212			

Date	Description	Amount	Factor	Interest	Balance
03/15/2011	150 Return Filed & Assessed Tax Liability	149,450,338.00			
	300 Additional Tax Assessment By Examin	77,783,904.00			
	300 Additional Tax Assessment By Examin	8,638,086.00			
	620 Initial Installment Payment	(160,000,000.00)			
03/16/2011 03/15/2012	Underpay	75,872,328.00	0.035699799	2,708,626.84	75,872,328.00
03/15/2012	836 Overpayment Credit Elect to Next Perio	10,549,662.00			78,580,954.84
03/16/2012 04/10/2012	NR Underpay @ GATT	48,493,028.00	0.000355252	17,227.24	89,130,616.84
	Underpay	40,637,588.84	0.002133333	86,693.49	89,234,537.57
04/11/2012 04/15/2012	NR Underpay @ GATT	48,510,255.24	0.000068308	3,313.63	
	Underpay	40,724,282.33	0.000409903	16,693.02	89,254,544.22
04/16/2012 03/15/2013	NR Underpay @ GATT	48,513,568.87	0.004576018	221,998.97	
	Underpay	40,740,975.35	0.027771169	1,131,424.51	90,607,967.70
03/16/2013 09/06/2013	NR Underpay @ GATT	54,071,407.95	0.002400120	129,777.84	
	NR Underpay @ Over	10,000.00	0.009634898	96.35	
	Underpay	36,526,559.74	0.014486903	529,156.73	91,266,998.62
09/07/2013 12/09/2013	NR Underpay @ GATT	70,585,669.80	0.001288492	90,949.06	
	NR Underpay @ Over	10,096.35	0.005163831	52.14	
	Underpay	20,671,232.48	0.007755630	160,318.43	91,518,318.25
12/10/2013 03/11/2014	NR Underpay @ GATT	70,676,618.85	0.001261060	89,127.44	
	NR Underpay @ Over	10,148.48	0.005053685	51.29	
	Underpay	20,831,550.91	0.007589992	158,111.31	91,765,608.29
03/12/2014 03/15/2014	NR Underpay @ GATT	71,426,580.19	0.000054796	3,913.87	
	NR Underpay @ Over	10,199.77	0.000219196	2.24	
	Underpay	20,328,828.33	0.000328808	6,684.27	91,776,208.67
03/15/2014	309 Abatement of Prior Tax Assessment by	(4,997,356.00)			
	700 Credit Applied	(38,616,757.77)			
	700 Credit Applied	(43,800.97)			
03/16/2014 02/18/2016	NR Underpay @ GATT	48,118,293.93	0.009702400	466,862.94	48,118,293.93
02/19/2016 03/27/2019	NR Underpay @ GATT	48,585,156.87	0.059316008	2,881,877.57	48,585,156.87
03/28/2019 03/29/2019	Underpay Suspended	51,467,034.44			51,467,034.44
03/30/2019 04/17/2019	Underpay Suspended	51,467,034.44			51,467,034.44
04/17/2019	670 Subsequent Payment	(53,589,599.09)			
04/18/2019 06/24/2019	Overpay GATT	(2,122,564.65)	0.006541538	(13,884.84)	(2,122,564.65)
06/25/2019 11/13/2019	Overpay GATT	(2,136,449.48)	0.009939133	(21,234.45)	(2,136,449.48)
11/14/2019 11/21/2019	Overpay GATT	(2,157,683.94)	0.000548077	(1,182.58)	(2,157,683.94)
11/21/2019	670 Subsequent Payment	(8,596,833.00)			
11/22/2019 02/10/2020	Overpay GATT	(10,755,699.51)	0.005555458	(59,752.83)	(10,755,699.51)
02/10/2020	670 Subsequent Payment	(4,277,426.10)			(10,815,452.35)
02/11/2020 08/08/2020	Overpay GATT	(15,092,878.45)	0.010215427	(154,180.19)	(15,092,878.45)
08/09/2020 08/17/2020	Overpay GATT	(15,241,522.44)	0.000122958	(1,874.06)	(15,247,058.64)
	Overpay Suspended	(5,536.20)			
08/17/2020	846 Refund of Overpayment	5,536.20			(15,248,932.70)
08/18/2020 11/14/2020	Overpay GATT	(15,243,396.50)	0.001216578	(18,544.78)	(15,243,396.50)
11/15/2020 11/23/2020	Overpay GATT	(15,261,941.28)	0.000122958	(1,876.57)	(15,261,941.28)
11/24/2020 12/31/2020	Overpay GATT	(15,263,817.85)	0.000519257	(7,925.84)	(15,271,743.70)

490 Activity Summary - Marathon Petroleum

FED - [REDACTED] Marathon Oil Company 1120 - MRO - Match IRS Tax Period: 2010/12

Account Summary:	As Computed	Per Transcript	Adjustment
Deficiency Interest	8,702,959.18	23,694,302.71	(14,991,343.53)
Overpayment Interest	(280,456.15)	(55.98)	(280,400.17)
Principal Balance			
	8,422,503.03	23,694,246.73	(15,271,743.70)

490 Activity Summary - Marathon Petroleum

FED - [REDACTED] Marathon Petroleum Corporation 1120 - MPC Tax Period: 2011/12

Run Method: IRS Default	Module Status: Open/(Open)
Interest To 12/31/2020	
GATT Method Retain Character (New)	GATT Date 01/01/1995 Amount: \$10,000
LCU Method: Default IRS	LCU Interest Date: LCU Interest is OFF
Underpay Net Start: All Dates Included	Overpay Net Start: All Dates Included

Date Transcript	Date Start	Date Adj / End	Description	Susp/Equal	Principal	Balance
03/15/2012			150 Return Filed & Assessed Tax Liability		353,992,737.00	353,992,737.00
Various			660 Estimated Tax		(550,000,000.00)	(196,007,263.00)
04/15/2019	03/15/2012	03/15/2012	301 Abatement of Tax By Examination Divisi		(43,338,099.00)	(239,345,362.00)
03/09/2020	03/15/2012	03/15/2012	301 Abatement of Tax By Examination Divisi		(511,392.00)	(239,856,754.00)
11/23/2020	03/15/2012	03/15/2012	301 Abatement of Tax By Examination Divisi		(4,643,537.00)	(244,500,291.00)
04/10/2011	03/15/2012	04/10/2012	840 Manual Refund	(75,000,000.00)	75,000,000.00	(169,500,291.00)
N/A	03/15/2012	04/10/2012	1540 Use Prin GATT to Equal	(48,493,028.00)		(169,500,291.00)
			XREF: [REDACTED] 1120 MRO - Match IRS 201012			
04/15/2012	03/15/2012	04/15/2012	836 Overpayment Credit Elect to Next Period:	(121,007,263.00)	121,007,263.00	(48,493,028.00)
N/A	04/10/2012	04/15/2012	1540 Use Prin GATT to Equal	(48,493,028.00)		(48,493,028.00)
			XREF: [REDACTED] 1120 MRO - Match IRS 201012			
N/A	04/10/2012	04/15/2012	1541 Use Int GATT to Equal	(17,227.24)		(48,493,028.00)
			XREF: [REDACTED] 1120 MRO - Match IRS 201012			
N/A	04/15/2012	03/15/2013	1540 Use Prin GATT to Equal	(48,493,028.00)		(48,493,028.00)
			XREF: [REDACTED] 1120 MRO - Match IRS 201012			
N/A	04/15/2012	03/15/2013	1541 Use Int GATT to Equal	(20,540.87)		(48,493,028.00)
			XREF: [REDACTED] 1120 MRO - Match IRS 201012			
N/A	03/15/2013	09/06/2013	1540 Use Prin GATT to Equal	(48,493,028.00)		(48,493,028.00)
			XREF: [REDACTED] 1120 MRO - Match IRS 201012			
N/A	03/15/2013	09/06/2013	1541 Use Int GATT to Equal	(242,539.84)		(48,493,028.00)
			XREF: [REDACTED] 1120 MRO - Match IRS 201012			
N/A	09/06/2013	12/09/2013	1540 Use Prin GATT to Equal	(48,493,028.00)		(48,493,028.00)
			XREF: [REDACTED] 1120 MRO - Match IRS 201012			
N/A	09/06/2013	12/09/2013	1541 Use Int GATT to Equal	(359,511.03)		(48,493,028.00)
			XREF: [REDACTED] 1120 MRO - Match IRS 201012			
N/A	12/09/2013	03/11/2014	1540 Use Prin GATT to Equal	(48,493,028.00)		(48,493,028.00)
			XREF: [REDACTED] 1120 MRO - Match IRS 201012			
N/A	12/09/2013	03/11/2014	1541 Use Int GATT to Equal	(422,457.13)		(48,493,028.00)
			XREF: [REDACTED] 1120 MRO - Match IRS 201012			
N/A	03/11/2014	03/15/2014	1540 Use Prin GATT to Equal	(48,493,028.00)		(48,493,028.00)
			XREF: [REDACTED] 1120 MRO - Match IRS 201012			
N/A	03/11/2014	03/15/2014	1541 Use Int GATT to Equal	(484,142.48)		(48,493,028.00)
			XREF: [REDACTED] 1120 MRO - Match IRS 201012			
N/A	03/15/2014	02/18/2016	1540 Use Prin GATT to Equal	(25,667,654.09)		(48,493,028.00)
			XREF: [REDACTED] 1120 MRO - Match IRS 201012			
N/A	02/18/2016	03/27/2019	1540 Use Prin GATT to Equal	(25,916,691.94)		(48,493,028.00)
			XREF: [REDACTED] 1120 MRO - Match IRS 201012			
06/24/2019	06/15/2019	06/24/2019	846 Refund of Overpayment	(47,180,048.26)	47,180,048.26	(1,312,979.74)
11/23/2020	11/14/2020	11/23/2020	846 Refund of Overpayment	(5,773,253.27)	5,773,253.27	4,460,273.53

Date	Description	Amount	Factor	Interest	Balance
03/15/2012	150 Return Filed & Assessed Tax Liability	353,992,737.00			
	301 Abatement of Tax By Examination Div	(43,338,099.00)			

490 Activity Summary - Marathon Petroleum

FED - [REDACTED] Marathon Petroleum Corporation 1120 - MPC Tax Period: 2011/12

Date	Description	Amount	Factor	Interest	Balance
03/15/2012	301 Abatement of Tax By Examination Div	(511,392.00)			
	301 Abatement of Tax By Examination Div	(4,643,537.00)			
	660 Estimated Tax	(550,000,000.00)			
03/16/2012	Overpay GATT	(48,493,028.00)	0.000355252	(17,227.24)	(244,500,291.00)
04/10/2012	Overpay Suspended	(196,007,263.00)			(244,517,518.24)
04/10/2012	840 Manual Refund	75,000,000.00			(169,517,518.24)
04/11/2012	Overpay GATT	(48,510,255.24)	0.000068308	(3,313.63)	
	Overpay Suspended	(121,007,263.00)			(169,520,831.87)
04/15/2012	836 Overpayment Credit Elect to Next Period	121,007,263.00			(48,513,568.87)
04/16/2012	Overpay GATT	(48,513,568.87)	0.004576018	(221,998.97)	(48,735,567.84)
03/16/2013	Overpay GATT	(48,735,567.84)	0.002400120	(116,971.19)	(48,852,539.03)
09/07/2013	Overpay GATT	(48,852,539.03)	0.001288492	(62,946.10)	(48,915,485.13)
12/10/2013	Overpay GATT	(48,915,485.13)	0.001261060	(61,685.35)	(48,977,170.48)
03/12/2014	Overpay GATT	(48,977,170.48)	0.000054796	(2,683.74)	(48,979,854.22)
03/16/2014	Overpay GATT	(48,979,854.22)	0.009702400	(475,222.15)	(49,455,076.36)
02/19/2016	Overpay GATT	(49,455,076.36)	0.059316008	(2,933,477.73)	(52,388,554.09)
03/28/2019	Overpay GATT	(52,388,554.09)	0.007700362	(403,410.81)	(52,791,964.90)
06/16/2019	Overpay GATT	(5,611,916.64)	0.000863345	(4,845.02)	
	Overpay Suspended	(47,180,048.26)			(52,796,809.92)
06/24/2019	846 Refund of Overpayment	47,180,048.26			(5,616,761.66)
06/25/2019	Overpay GATT	(5,616,761.66)	0.027861535	(156,491.60)	(5,773,253.26)
11/15/2020	Overpay Suspended	(5,773,253.26)			(5,773,253.26)
11/23/2020	846 Refund of Overpayment	5,773,253.27			0.01
11/24/2020	Underpay	0.01	0.003119482	0.00	0.01

Account Summary:

	As Computed	Per Transcript	Adjustment
Deficiency Interest	0.00		0.00
Overpayment Interest	(4,460,273.52)	(4,460,273.53)	0.01
Principal Balance			0.00
	(4,460,273.52)	(4,460,273.53)	0.01

490 Activity Summary - Marathon Petroleum

FED - [REDACTED] Marathon Petroleum Corporation 1120 - MPC Tax Period: 2012/12

Run Method: IRS Default	Module Status: Open/(Open)
Interest To 12/31/2020	
GATT Method: Retain Character (New)	GATT Date 01/01/1995 Amount: \$10,000
LCU Method: Default IRS	LCU Interest Date: LCU Interest is OFF
Underpay Net Start: All Dates Included	Overpay Net Start: All Dates Included

Date Transcript	Date Start	Date Adj / End	Description	Susp/Equal	Principal	Balance
03/15/2013			150 Return Filed & Assessed Tax Liability		1,067,030,857.00	1,067,030,857.00
03/15/2013			660 Estimated Tax		(930,000,000.00)	137,030,857.00
03/15/2013			716 Generated Overpay Credit Applied from I		(121,007,263.00)	16,023,594.00
04/15/2019	03/15/2013		301 Abatement of Tax By Examination Divisi		(22,032,688.00)	(6,009,094.00)
11/23/2020	03/15/2013		300 Additional Tax Assessment By Examinati		2,420.00	(6,006,674.00)
09/06/2013			660 Estimated Tax		(360,890.00)	(6,367,564.00)
09/06/2013			670 Subsequent Payment		(16,023,594.00)	(22,391,158.00)
N/A	03/15/2013	09/06/2013	1540 Use Prin GATT to Equal	(5,335,840.11)		(22,391,158.00)
			XREF: [REDACTED] 1120 MRO - Match IRS 201012			
N/A	03/15/2013	09/06/2013	1550 Use Prin Over to Equal	(10,000.00)		(22,391,158.00)
			XREF: [REDACTED] 1120 MRO - Match IRS 201012			
12/09/2013	03/15/2013	12/09/2013	170 Estimated Tax Penalty	(660,833.89)	660,833.89	(21,730,324.11)
N/A	09/06/2013	12/09/2013	1540 Use Prin GATT to Equal	(21,720,324.11)		(21,730,324.11)
			XREF: [REDACTED] 1120 MRO - Match IRS 201012			
N/A	09/06/2013	12/09/2013	1541 Use Int GATT to Equal	(12,806.65)		(21,730,324.11)
			XREF: [REDACTED] 1120 MRO - Match IRS 201012			
N/A	09/06/2013	12/09/2013	1550 Use Prin Over to Equal	(10,000.00)		(21,730,324.11)
			XREF: [REDACTED] 1120 MRO - Match IRS 201012			
N/A	09/06/2013	12/09/2013	1551 Use Int Over to Equal	(96.35)		(21,730,324.11)
			XREF: [REDACTED] 1120 MRO - Match IRS 201012			
03/11/2014			670 Subsequent Payment		(660,833.89)	(22,391,158.00)
N/A	12/09/2013	03/11/2014	1540 Use Prin GATT to Equal	(21,720,324.11)		(22,391,158.00)
			XREF: [REDACTED] 1120 MRO - Match IRS 201012			
N/A	12/09/2013	03/11/2014	1541 Use Int GATT to Equal	(40,809.62)		(22,391,158.00)
			XREF: [REDACTED] 1120 MRO - Match IRS 201012			
N/A	12/09/2013	03/11/2014	1550 Use Prin Over to Equal	(10,000.00)		(22,391,158.00)
			XREF: [REDACTED] 1120 MRO - Match IRS 201012			
N/A	12/09/2013	03/11/2014	1551 Use Int Over to Equal	(148.48)		(22,391,158.00)
			XREF: [REDACTED] 1120 MRO - Match IRS 201012			
N/A	03/11/2014	03/15/2014	1540 Use Prin GATT to Equal	(22,381,158.00)		(22,391,158.00)
			XREF: [REDACTED] 1120 MRO - Match IRS 201012			
N/A	03/11/2014	03/15/2014	1541 Use Int GATT to Equal	(68,251.71)		(22,391,158.00)
			XREF: [REDACTED] 1120 MRO - Match IRS 201012			
N/A	03/11/2014	03/15/2014	1550 Use Prin Over to Equal	(10,000.00)		(22,391,158.00)
			XREF: [REDACTED] 1120 MRO - Match IRS 201012			
N/A	03/11/2014	03/15/2014	1551 Use Int Over to Equal	(199.77)		(22,391,158.00)
			XREF: [REDACTED] 1120 MRO - Match IRS 201012			
N/A	03/15/2014	02/18/2016	1540 Use Prin GATT to Equal	(22,381,158.00)		(22,391,158.00)
			XREF: [REDACTED] 1120 MRO - Match IRS 201012			
N/A	03/15/2014	02/18/2016	1541 Use Int GATT to Equal	(69,481.84)		(22,391,158.00)
			XREF: [REDACTED] 1120 MRO - Match IRS 201012			
N/A	02/18/2016	03/27/2019	1540 Use Prin GATT to Equal	(22,381,158.00)		(22,391,158.00)
			XREF: [REDACTED] 1120 MRO - Match IRS 201012			
N/A	02/18/2016	03/27/2019	1541 Use Int GATT to Equal	(287,306.93)		(22,391,158.00)

490 Activity Summary - Marathon Petroleum

FED - [REDACTED] Marathon Petroleum Corporation 1120 - MPC Tax Period: 2012/12

Date Transcript	Date Start	Date Adj / End	Description	Susp/Equal	Principal	Balance
			XREF: [REDACTED] 1120 MRO - Match IRS 201012			
06/24/2019	06/15/2019	06/24/2019	846 Refund of Overpayment	(24,212,495.82)	24,212,495.82	1,821,337.82
N/A	06/24/2019	11/13/2019	1545 Equalize to GATT	2,621.44		1,821,337.82
			XREF: [REDACTED] 1120 MRO - Match IRS 201012			
N/A	11/13/2019	11/21/2019	1545 Equalize to GATT	2,647.50		1,821,337.82
			XREF: [REDACTED] 1120 MRO - Match IRS 201012			
N/A	11/21/2019	02/10/2020	1545 Equalize to GATT	2,648.95		1,821,337.82
			XREF: [REDACTED] 1120 MRO - Match IRS 201012			
N/A	02/10/2020	08/08/2020	1545 Equalize to GATT	2,663.66		1,821,337.82
			XREF: [REDACTED] 1120 MRO - Match IRS 201012			
N/A	08/08/2020	08/17/2020	1545 Equalize to GATT	2,690.87		1,821,337.82
			XREF: [REDACTED] 1120 MRO - Match IRS 201012			
N/A	08/17/2020	11/14/2020	1545 Equalize to GATT	2,691.21		1,821,337.82
			XREF: [REDACTED] 1120 MRO - Match IRS 201012			
N/A	11/14/2020	11/23/2020	1545 Equalize to GATT	2,694.48		1,821,337.82
			XREF: [REDACTED] 1120 MRO - Match IRS 201012			
N/A	11/23/2020	12/31/2020	1545 Equalize to GATT	2,694.81		1,821,337.82
			XREF: [REDACTED] 1120 MRO - Match IRS 201012			

Date	Description	Amount	Factor	Interest	Balance
03/15/2013	150 Return Filed & Assessed Tax Liability	1,067,030,857.00			
	300 Additional Tax Assessment By Examin	2,420.00			
	301 Abatement of Tax By Examination Div	(22,032,688.00)			
	660 Estimated Tax	(930,000,000.00)			
	716 Generated Overpay Credit Applied from	(121,007,263.00)			(6,006,674.00)
03/16/2013 09/06/2013	Overpay	(10,000.00)	0.009634898	(96.35)	
	Overpay GATT	(5,335,840.11)	0.002400120	(12,806.65)	
	Overpay Suspended	(660,833.89)			(6,019,577.00)
09/06/2013	660 Estimated Tax	(360,890.00)			
	670 Subsequent Payment	(16,023,594.00)			(22,404,061.00)
09/07/2013 12/09/2013	Overpay	(10,096.35)	0.005163831	(52.14)	
	Overpay GATT	(21,733,130.76)	0.001288492	(28,002.96)	
	Overpay Suspended	(660,833.89)			(22,432,116.10)
12/09/2013	170 Estimated Tax Penalty	660,833.89			(21,771,282.21)
12/10/2013 03/11/2014	Overpay	(10,148.48)	0.005053685	(51.29)	
	Overpay GATT	(21,761,133.73)	0.001261060	(27,442.09)	(21,798,775.59)
03/11/2014	670 Subsequent Payment	(660,833.89)			(22,459,609.48)
03/12/2014 03/15/2014	Overpay	(10,199.77)	0.000219196	(2.24)	
	Overpay GATT	(22,449,409.71)	0.000054796	(1,230.13)	(22,460,841.84)
03/16/2014 02/18/2016	Overpay	(10,202.01)	0.039377258	(401.73)	
	Overpay GATT	(22,450,639.84)	0.009702400	(217,825.09)	(22,679,068.66)
02/19/2016 03/27/2019	Overpay	(10,603.73)	0.109762638	(1,163.89)	
	Overpay GATT	(22,668,464.93)	0.059316008	(1,344,602.86)	(24,024,835.41)
03/28/2019 06/15/2019	Overpay	(11,767.63)	0.011018414	(129.66)	
	Overpay GATT	(24,013,067.78)	0.007700362	(184,909.30)	(24,209,874.38)
06/16/2019 06/24/2019	Overpay Suspended	(24,209,874.38)			(24,209,874.38)
06/24/2019	846 Refund of Overpayment	24,212,495.82			2,621.44
06/25/2019 11/13/2019	NR Underpay @ GATT	2,621.44	0.009939133	26.05	2,647.50
11/14/2019 11/21/2019	NR Underpay @ GATT	2,647.50	0.000548077	1.45	2,648.95
11/22/2019 02/10/2020	NR Underpay @ GATT	2,648.95	0.005555458	14.72	2,663.66
02/11/2020 08/08/2020	NR Underpay @ GATT	2,663.66	0.010215427	27.21	2,690.87
08/09/2020 08/17/2020	NR Underpay @ GATT	2,690.87	0.000122958	0.33	2,691.21

490 Activity Summary - Marathon Petroleum

FED - [REDACTED] Marathon Petroleum Corporation 1120 - MPC Tax Period: 2012/12

Date	Description	Amount	Factor	Interest	Balance
08/18/2020	11/14/2020 NR Underpay @ GATT	2,691.21	0.001216578	3.27	2,694.48
11/15/2020	11/23/2020 NR Underpay @ GATT	2,694.48	0.000122958	0.33	2,694.81
11/24/2020	12/31/2020 NR Underpay @ GATT	2,694.81	0.000519257	1.40	2,696.21

Account Summary:	As Computed	Per Transcript	Adjustment
Deficiency Interest	74.77	156.60	(81.83)
Overpayment Interest	(1,818,716.38)	(1,818,716.37)	(0.01)
Principal Balance			2,778.05
	(1,818,641.61)	(1,818,559.77)	2,696.21

Marathon Petroleum Corporation
EIN [REDACTED]
Form 1120 Tax Years Ending December 31, 2011 and 2012
Request for Net Rate Interest Netting Pursuant to Rev. Proc. 2000-26
Statement

Post-Netting Reports 530

530 Adjustments / Positions - Marathon Petroleum

FED - [REDACTED] Marathon Oil Company 1120 - MRO - Match IRS Tax Period: 2010/12

Run Method: IRS Default
 Interest To: 12/31/2020
 GATT Method: Retain Character (New)
 LCU Method: Default IRS
 Underpay Net Start: All Dates Included

Module Status: Open/(Use)
 GATT Date: 01/01/1995 Amount: \$10,000
 LCU Interest Date: 02/18/2016 Amount: \$100,000
 Overpay Net Start: All Dates Included

COMPUTED OFFSET/EQUALIZATIONS**Equalization that affect [REDACTED] 2010/12 1120 - MRO - Match IRS Tax Module**

Change:	201012	1120	Change:	201112	1120
MRO - Match IRS					
N-Amt	48,493,028.00	Equalize to GATT	N-Amt	48,493,028.00	Use Prin GATT to Equal
N-Beg	03/15/12	N-End	04/10/12	N-Beg	03/15/12
N-XRef	[REDACTED]	201112	1120	N-XRef	[REDACTED]
	MPC			MRO - Match IRS	
Change:	201012	1120	Change:	201112	1120
MRO - Match IRS					
N-Amt	48,493,028.00	Equalize to GATT	N-Amt	48,493,028.00	Use Prin GATT to Equal
N-Beg	04/10/12	N-End	04/15/12	N-Beg	04/10/12
N-XRef	[REDACTED]	201112	1120	N-XRef	[REDACTED]
	MPC			MRO - Match IRS	
Change:	201012	1120	Change:	201112	1120
MRO - Match IRS					
N-Amt	17,227.24	Equalize to GATT	N-Amt	17,227.24	Use Int GATT to Equal
N-Beg	04/10/12	N-End	04/15/12	N-Beg	04/10/12
N-XRef	[REDACTED]	201112	1120	N-XRef	[REDACTED]
	MPC			MRO - Match IRS	
Change:	201012	1120	Change:	201112	1120
MRO - Match IRS					
N-Amt	48,493,028.00	Equalize to GATT	N-Amt	48,493,028.00	Use Prin GATT to Equal
N-Beg	04/15/12	N-End	03/15/13	N-Beg	04/15/12
N-XRef	[REDACTED]	201112	1120	N-XRef	[REDACTED]
	MPC			MRO - Match IRS	
Change:	201012	1120	Change:	201112	1120
MRO - Match IRS					
N-Amt	20,540.87	Equalize to GATT	N-Amt	20,540.87	Use Int GATT to Equal
N-Beg	04/15/12	N-End	03/15/13	N-Beg	04/15/12
N-XRef	[REDACTED]	201112	1120	N-XRef	[REDACTED]
	MPC			MRO - Match IRS	
Change:	201012	1120	Change:	201112	1120
MRO - Match IRS					
N-Amt	48,493,028.00	Equalize to GATT	N-Amt	48,493,028.00	Use Prin GATT to Equal
N-Beg	03/15/13	N-End	09/06/13	N-Beg	03/15/13
N-XRef	[REDACTED]	201112	1120	N-XRef	[REDACTED]
	MPC			MRO - Match IRS	
Change:	201012	1120	Change:	201112	1120
MRO - Match IRS					

530 Adjustments / Positions - Marathon Petroleum

FED - [REDACTED] Marathon Oil Company 1120 - MRO - Match IRS Tax Period: 2010/12

Equalization that affect [REDACTED] 2010/12 1120 - MRO - Match IRS Tax Module

N-Amt	242,539.84	Equalize to GATT	N-Amt	242,539.84	Use Int GATT to Equal
N-Beg	03/15/13	N-End	09/06/13	N-Beg	03/15/13
N-XRef	[REDACTED]	201112	1120	N-XRef	[REDACTED]
MPC					
Change:	201012	1120	Change:	201212	1120
MRO - Match IRS					
N-Amt	5,335,840.11	Equalize to GATT	N-Amt	5,335,840.11	Use Prin GATT to Equal
N-Beg	03/15/13	N-End	09/06/13	N-Beg	03/15/13
N-XRef	[REDACTED]	201212	1120	N-XRef	[REDACTED]
MPC					
Change:	201012	1120	Change:	201212	1120
MRO - Match IRS					
N-Amt	10,000.00	Equalize to Overpay	N-Amt	10,000.00	Use Prin Over to Equal
N-Beg	03/15/13	N-End	09/06/13	N-Beg	03/15/13
N-XRef	[REDACTED]	201212	1120	N-XRef	[REDACTED]
MPC					
Change:	201012	1120	Change:	201112	1120
MRO - Match IRS					
N-Amt	48,493,028.00	Equalize to GATT	N-Amt	48,493,028.00	Use Prin GATT to Equal
N-Beg	09/06/13	N-End	12/09/13	N-Beg	09/06/13
N-XRef	[REDACTED]	201112	1120	N-XRef	[REDACTED]
MPC					
Change:	201012	1120	Change:	201112	1120
MRO - Match IRS					
N-Amt	359,511.03	Equalize to GATT	N-Amt	359,511.03	Use Int GATT to Equal
N-Beg	09/06/13	N-End	12/09/13	N-Beg	09/06/13
N-XRef	[REDACTED]	201112	1120	N-XRef	[REDACTED]
MPC					
Change:	201012	1120	Change:	201212	1120
MRO - Match IRS					
N-Amt	21,720,324.11	Equalize to GATT	N-Amt	21,720,324.11	Use Prin GATT to Equal
N-Beg	09/06/13	N-End	12/09/13	N-Beg	09/06/13
N-XRef	[REDACTED]	201212	1120	N-XRef	[REDACTED]
MPC					
Change:	201012	1120	Change:	201212	1120
MRO - Match IRS					
N-Amt	12,806.65	Equalize to GATT	N-Amt	12,806.65	Use Int GATT to Equal
N-Beg	09/06/13	N-End	12/09/13	N-Beg	09/06/13
N-XRef	[REDACTED]	201212	1120	N-XRef	[REDACTED]
MPC					
Change:	201012	1120	Change:	201212	1120
MRO - Match IRS					
N-Amt	10,000.00	Equalize to Overpay	N-Amt	10,000.00	Use Prin Over to Equal
N-Beg	09/06/13	N-End	12/09/13	N-Beg	09/06/13
N-XRef	[REDACTED]	201212	1120	N-XRef	[REDACTED]
MPC					
Change:	201012	1120	Change:	201212	1120
MRO - Match IRS					

530 Adjustments / Positions - Marathon Petroleum

FED - [REDACTED] Marathon Oil Company 1120 - MRO - Match IRS Tax Period: 2010/12

Equalization that affect [REDACTED] 2010/12 1120 - MRO - Match IRS Tax Module

MRO - Match IRS

MPC

N-Amt	96.35	Equalize to Overpay	N-Amt	96.35	Use Int Over to Equal		
N-Beg	09/06/13	N-End	12/09/13	N-Beg	09/06/13	N-End	12/09/13
N-XRef	[REDACTED]	201212	1120	N-XRef	[REDACTED]	201012	1120
		MPC				MRO - Match IRS	

Change: [REDACTED] 201012 1120

Change: [REDACTED] 201112 1120

MRO - Match IRS

MPC

N-Amt	48,493,028.00	Equalize to GATT	N-Amt	48,493,028.00	Use Prin GATT to Equal		
N-Beg	12/09/13	N-End	03/11/14	N-Beg	12/09/13	N-End	03/11/14
N-XRef	[REDACTED]	201112	1120	N-XRef	[REDACTED]	201012	1120
		MPC				MRO - Match IRS	

Change: [REDACTED] 201012 1120

Change: [REDACTED] 201112 1120

MRO - Match IRS

MPC

N-Amt	422,457.13	Equalize to GATT	N-Amt	422,457.13	Use Int GATT to Equal		
N-Beg	12/09/13	N-End	03/11/14	N-Beg	12/09/13	N-End	03/11/14
N-XRef	[REDACTED]	201112	1120	N-XRef	[REDACTED]	201012	1120
		MPC				MRO - Match IRS	

Change: [REDACTED] 201012 1120

Change: [REDACTED] 201212 1120

MRO - Match IRS

MPC

N-Amt	21,720,324.11	Equalize to GATT	N-Amt	21,720,324.11	Use Prin GATT to Equal		
N-Beg	12/09/13	N-End	03/11/14	N-Beg	12/09/13	N-End	03/11/14
N-XRef	[REDACTED]	201212	1120	N-XRef	[REDACTED]	201012	1120
		MPC				MRO - Match IRS	

Change: [REDACTED] 201012 1120

Change: [REDACTED] 201212 1120

MRO - Match IRS

MPC

N-Amt	40,809.62	Equalize to GATT	N-Amt	40,809.62	Use Int GATT to Equal		
N-Beg	12/09/13	N-End	03/11/14	N-Beg	12/09/13	N-End	03/11/14
N-XRef	[REDACTED]	201212	1120	N-XRef	[REDACTED]	201012	1120
		MPC				MRO - Match IRS	

Change: [REDACTED] 201012 1120

Change: [REDACTED] 201212 1120

MRO - Match IRS

MPC

N-Amt	10,000.00	Equalize to Overpay	N-Amt	10,000.00	Use Prin Over to Equal		
N-Beg	12/09/13	N-End	03/11/14	N-Beg	12/09/13	N-End	03/11/14
N-XRef	[REDACTED]	201212	1120	N-XRef	[REDACTED]	201012	1120
		MPC				MRO - Match IRS	

Change: [REDACTED] 201012 1120

Change: [REDACTED] 201212 1120

MRO - Match IRS

MPC

N-Amt	148.48	Equalize to Overpay	N-Amt	148.48	Use Int Over to Equal		
N-Beg	12/09/13	N-End	03/11/14	N-Beg	12/09/13	N-End	03/11/14
N-XRef	[REDACTED]	201212	1120	N-XRef	[REDACTED]	201012	1120
		MPC				MRO - Match IRS	

Change: [REDACTED] 201012 1120

Change: [REDACTED] 201112 1120

MRO - Match IRS

MPC

N-Amt	48,493,028.00	Equalize to GATT	N-Amt	48,493,028.00	Use Prin GATT to Equal		
N-Beg	03/11/14	N-End	03/15/14	N-Beg	03/11/14	N-End	03/15/14
N-XRef	[REDACTED]	201112	1120	N-XRef	[REDACTED]	201012	1120
		MPC				MRO - Match IRS	

530 Adjustments / Positions - Marathon Petroleum

FED - [REDACTED] Marathon Oil Company 1120 - MRO - Match IRS Tax Period: 2010/12

Equalization that affect [REDACTED] 2010/12 1120 - MRO - Match IRS Tax Module

Change: [REDACTED]	201012	1120	Change: [REDACTED]	201112	1120
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MRO - Match IRS

N-Amt	484,142.48	Equalize to GATT	N-Amt	484,142.48	Use Int GATT to Equal		
N-Beg	03/11/14	N-End	03/15/14	N-Beg	03/11/14	N-End	03/15/14
N-XRef	[REDACTED]	201112	1120	N-XRef	[REDACTED]	201012	1120

MPC

Change: [REDACTED]	201012	1120	Change: [REDACTED]	201212	1120
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MRO - Match IRS

N-Amt	22,381,158.00	Equalize to GATT	N-Amt	22,381,158.00	Use Prin GATT to Equal		
N-Beg	03/11/14	N-End	03/15/14	N-Beg	03/11/14	N-End	03/15/14
N-XRef	[REDACTED]	201212	1120	N-XRef	[REDACTED]	201012	1120

MPC

Change: [REDACTED]	201012	1120	Change: [REDACTED]	201212	1120
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MRO - Match IRS

N-Amt	68,251.71	Equalize to GATT	N-Amt	68,251.71	Use Int GATT to Equal		
N-Beg	03/11/14	N-End	03/15/14	N-Beg	03/11/14	N-End	03/15/14
N-XRef	[REDACTED]	201212	1120	N-XRef	[REDACTED]	201012	1120

MPC

Change: [REDACTED]	201012	1120	Change: [REDACTED]	201212	1120
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MRO - Match IRS

N-Amt	10,000.00	Equalize to Overpay	N-Amt	10,000.00	Use Prin Over to Equal		
N-Beg	03/11/14	N-End	03/15/14	N-Beg	03/11/14	N-End	03/15/14
N-XRef	[REDACTED]	201212	1120	N-XRef	[REDACTED]	201012	1120

MPC

Change: [REDACTED]	201012	1120	Change: [REDACTED]	201212	1120
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MRO - Match IRS

N-Amt	199.77	Equalize to Overpay	N-Amt	199.77	Use Int Over to Equal		
N-Beg	03/11/14	N-End	03/15/14	N-Beg	03/11/14	N-End	03/15/14
N-XRef	[REDACTED]	201212	1120	N-XRef	[REDACTED]	201012	1120

MPC

Change: [REDACTED]	201012	1120	Change: [REDACTED]	201212	1120
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MRO - Match IRS

N-Amt	22,381,158.00	Equalize to GATT	N-Amt	22,381,158.00	Use Prin GATT to Equal		
N-Beg	03/15/14	N-End	02/18/16	N-Beg	03/15/14	N-End	02/18/16
N-XRef	[REDACTED]	201212	1120	N-XRef	[REDACTED]	201012	1120

MPC

Change: [REDACTED]	201012	1120	Change: [REDACTED]	201212	1120
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MRO - Match IRS

N-Amt	69,481.84	Equalize to GATT	N-Amt	69,481.84	Use Int GATT to Equal		
N-Beg	03/15/14	N-End	02/18/16	N-Beg	03/15/14	N-End	02/18/16
N-XRef	[REDACTED]	201212	1120	N-XRef	[REDACTED]	201012	1120

MPC

Change: [REDACTED]	201012	1120	Change: [REDACTED]	201112	1120
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MRO - Match IRS

N-Amt	25,667,654.09	Equalize to GATT	N-Amt	25,667,654.09	Use Prin GATT to Equal		
N-Beg	03/15/14	N-End	02/18/16	N-Beg	03/15/14	N-End	02/18/16
N-XRef	[REDACTED]	201112	1120	N-XRef	[REDACTED]	201012	1120

530 Adjustments / Positions - Marathon Petroleum

FED - [REDACTED] Marathon Oil Company 1120 - MRO - Match IRS Tax Period: 2010/12

Equalization that affect [REDACTED] 2010/12 1120 - MRO - Match IRS Tax Module

MPC				MRO - Match IRS			
Change:	201012	1120	Change:	201212	1120		
MRO - Match IRS							
N-Amt	22,381,158.00	Equalize to GATT	N-Amt	22,381,158.00	Use Prin GATT to Equal		
N-Beg	02/18/16	N-End	03/27/19	N-Beg	02/18/16	N-End	03/27/19
N-XRef	[REDACTED]	201212	1120	N-XRef	[REDACTED]	201012	1120
	MPC				MRO - Match IRS		
Change:	201012	1120	Change:	201212	1120		
MRO - Match IRS							
N-Amt	287,306.93	Equalize to GATT	N-Amt	287,306.93	Use Int GATT to Equal		
N-Beg	02/18/16	N-End	03/27/19	N-Beg	02/18/16	N-End	03/27/19
N-XRef	[REDACTED]	201212	1120	N-XRef	[REDACTED]	201012	1120
	MPC				MRO - Match IRS		
Change:	201012	1120	Change:	201112	1120		
MRO - Match IRS							
N-Amt	25,916,691.94	Equalize to GATT	N-Amt	25,916,691.94	Use Prin GATT to Equal		
N-Beg	02/18/16	N-End	03/27/19	N-Beg	02/18/16	N-End	03/27/19
N-XRef	[REDACTED]	201112	1120	N-XRef	[REDACTED]	201012	1120
	MPC				MRO - Match IRS		
Change:	201012	1120	Change:	201212	1120		
MRO - Match IRS							
N-Amt	2,621.44	Use Prin GATT to Equal	N-Amt	2,621.44	Equalize to GATT		
N-Beg	06/24/19	N-End	11/13/19	N-Beg	06/24/19	N-End	11/13/19
N-XRef	[REDACTED]	201212	1120	N-XRef	[REDACTED]	201012	1120
	MPC				MRO - Match IRS		
Change:	201012	1120	Change:	201212	1120		
MRO - Match IRS							
N-Amt	2,647.50	Use Prin GATT to Equal	N-Amt	2,647.50	Equalize to GATT		
N-Beg	11/13/19	N-End	11/21/19	N-Beg	11/13/19	N-End	11/21/19
N-XRef	[REDACTED]	201212	1120	N-XRef	[REDACTED]	201012	1120
	MPC				MRO - Match IRS		
Change:	201012	1120	Change:	201212	1120		
MRO - Match IRS							
N-Amt	2,648.95	Use Prin GATT to Equal	N-Amt	2,648.95	Equalize to GATT		
N-Beg	11/21/19	N-End	02/10/20	N-Beg	11/21/19	N-End	02/10/20
N-XRef	[REDACTED]	201212	1120	N-XRef	[REDACTED]	201012	1120
	MPC				MRO - Match IRS		
Change:	201012	1120	Change:	201212	1120		
MRO - Match IRS							
N-Amt	2,663.66	Use Prin GATT to Equal	N-Amt	2,663.66	Equalize to GATT		
N-Beg	02/10/20	N-End	08/08/20	N-Beg	02/10/20	N-End	08/08/20
N-XRef	[REDACTED]	201212	1120	N-XRef	[REDACTED]	201012	1120
	MPC				MRO - Match IRS		
Change:	201012	1120	Change:	201212	1120		
MRO - Match IRS							

530 Adjustments / Positions - Marathon Petroleum

FED - [REDACTED] Marathon Oil Company 1120 - MRO - Match IRS Tax Period: 2010/12

Equalization that affect [REDACTED] 2010/12 1120 - MRO - Match IRS Tax Module

N-Amt	2,690.87	Use Prin GATT to Equal	N-Amt	2,690.87	Equalize to GATT
N-Beg	08/08/20	N-End	08/17/20	N-Beg	08/08/20
N-XRef	[REDACTED]	201212	1120	N-XRef	[REDACTED]
MPC					
Change:	201012	1120	Change:	201212	1120
MRO - Match IRS					
N-Amt	2,691.21	Use Prin GATT to Equal	N-Amt	2,691.21	Equalize to GATT
N-Beg	08/17/20	N-End	11/14/20	N-Beg	08/17/20
N-XRef	[REDACTED]	201212	1120	N-XRef	[REDACTED]
MPC					
Change:	201012	1120	Change:	201212	1120
MRO - Match IRS					
N-Amt	2,694.48	Use Prin GATT to Equal	N-Amt	2,694.48	Equalize to GATT
N-Beg	11/14/20	N-End	11/23/20	N-Beg	11/14/20
N-XRef	[REDACTED]	201212	1120	N-XRef	[REDACTED]
MPC					
Change:	201012	1120	Change:	201212	1120
MRO - Match IRS					
N-Amt	2,694.81	Use Prin GATT to Equal	N-Amt	2,694.81	Equalize to GATT
N-Beg	11/23/20	N-End	12/31/20	N-Beg	11/23/20
N-XRef	[REDACTED]	201212	1120	N-XRef	[REDACTED]
MPC					
MRO - Match IRS					

Balances in selected module that are still available for potential netting

1. Available Underpayment @ Underpay Rate	75,872,328.00	From 03/16/11 To 03/15/12
2. Available Underpayment @ Underpay Rate	40,637,588.84	From 03/16/12 To 04/10/12
3. Available Underpayment @ Underpay Rate	40,724,282.33	From 04/11/12 To 04/15/12
4. Available Underpayment @ Underpay Rate	40,740,975.35	From 04/16/12 To 03/15/13
5. Available Underpayment @ Underpay Rate	36,526,559.74	From 03/16/13 To 09/06/13
6. Available Underpayment @ Underpay Rate	20,671,232.48	From 09/07/13 To 12/09/13
7. Available Underpayment @ Underpay Rate	20,831,550.91	From 12/10/13 To 03/11/14
8. Available Underpayment @ Underpay Rate	20,328,828.33	From 03/12/14 To 03/15/14
9. Excess Underpay Suspension	2,594,423.75	From 03/28/19 To 03/29/19
10. Excess Underpay Suspension	2,122,564.65	From 03/30/19 To 04/17/19
11. Available Overpayment @ GATT Rate	(2,122,564.65)	From 04/18/19 To 06/24/19
12. Available Overpayment @ GATT Rate	(2,133,828.04)	From 06/25/19 To 11/13/19
13. Available Overpayment @ GATT Rate	(2,155,036.44)	From 11/14/19 To 11/21/19
14. Excess Underpay Suspension	3,515,000.00	From 11/14/19 To 11/21/19
15. Available Overpayment @ GATT Rate	(10,753,050.57)	From 11/22/19 To 02/10/20
16. Available Overpayment @ GATT Rate	(15,090,214.78)	From 02/11/20 To 08/08/20
17. Available Overpayment @ GATT Rate	(15,238,831.57)	From 08/09/20 To 08/17/20
18. Available Suspended Overpay	(5,536.20)	From 08/09/20 To 08/17/20

530 Adjustments / Positions - Marathon Petroleum

FED - [REDACTED] Marathon Oil Company 1120 - MRO - Match IRS Tax Period: 2010/12

Balances in selected module that are still available for potential netting

19. Available Overpayment @ GATT Rate	(15,240,705.30)	From 08/18/20 To 11/14/20
20. Available Overpayment @ GATT Rate	(15,259,246.80)	From 11/15/20 To 11/23/20
21. Available Overpayment @ GATT Rate	(15,261,123.04)	From 11/24/20 To 12/31/20

530 Adjustments / Positions - Marathon Petroleum

FED - [REDACTED] Marathon Petroleum Corporation 1120 - MPC Tax Period: 2011/12

Run Method: IRS Default
Interest To: 12/31/2020

Module Status: Open/(Open)

GATT Method: Retain Character (New)
LCU Method: Default IRS
Underpay Net Start: All Dates IncludedGATT Date: 01/01/1995 Amount: \$10,000
LCU Interest Date: LCU Interest is OFF
Overpay Net Start: All Dates Included**COMPUTED OFFSET/EQUALIZATIONS**Equalization that affect [REDACTED] 2011/12 1120 - MPC Tax Module

Change:	201012	1120	Change:	201112	1120
MRO - Match IRS					
N-Amt	48,493,028.00	Equalize to GATT	N-Amt	48,493,028.00	Use Prin GATT to Equal
N-Beg	03/15/12	N-End	04/10/12	N-Beg	03/15/12
N-XRef	[REDACTED]	201112	1120	N-XRef	[REDACTED]
		MPC			MRO - Match IRS
Change:	201012	1120	Change:	201112	1120
MRO - Match IRS					
N-Amt	48,493,028.00	Equalize to GATT	N-Amt	48,493,028.00	Use Prin GATT to Equal
N-Beg	04/10/12	N-End	04/15/12	N-Beg	04/10/12
N-XRef	[REDACTED]	201112	1120	N-XRef	[REDACTED]
		MPC			MRO - Match IRS
Change:	201012	1120	Change:	201112	1120
MRO - Match IRS					
N-Amt	17,227.24	Equalize to GATT	N-Amt	17,227.24	Use Int GATT to Equal
N-Beg	04/10/12	N-End	04/15/12	N-Beg	04/10/12
N-XRef	[REDACTED]	201112	1120	N-XRef	[REDACTED]
		MPC			MRO - Match IRS
Change:	201012	1120	Change:	201112	1120
MRO - Match IRS					
N-Amt	48,493,028.00	Equalize to GATT	N-Amt	48,493,028.00	Use Prin GATT to Equal
N-Beg	04/15/12	N-End	03/15/13	N-Beg	04/15/12
N-XRef	[REDACTED]	201112	1120	N-XRef	[REDACTED]
		MPC			MRO - Match IRS
Change:	201012	1120	Change:	201112	1120
MRO - Match IRS					
N-Amt	20,540.87	Equalize to GATT	N-Amt	20,540.87	Use Int GATT to Equal
N-Beg	04/15/12	N-End	03/15/13	N-Beg	04/15/12
N-XRef	[REDACTED]	201112	1120	N-XRef	[REDACTED]
		MPC			MRO - Match IRS
Change:	201012	1120	Change:	201112	1120
MRO - Match IRS					
N-Amt	48,493,028.00	Equalize to GATT	N-Amt	48,493,028.00	Use Prin GATT to Equal
N-Beg	03/15/13	N-End	09/06/13	N-Beg	03/15/13
N-XRef	[REDACTED]	201112	1120	N-XRef	[REDACTED]
		MPC			MRO - Match IRS
Change:	201012	1120	Change:	201112	1120
MRO - Match IRS					

530 Adjustments / Positions - Marathon Petroleum

FED - [REDACTED] Marathon Petroleum Corporation 1120 - MPC Tax Period: 2011/12

Equalization that affect [REDACTED] 2011/12 1120 - MPC Tax Module

N-Amt	242,539.84	Equalize to GATT	N-Amt	242,539.84	Use Int GATT to Equal
N-Beg	03/15/13	N-End	09/06/13	N-Beg	03/15/13
N-XRef	[REDACTED]	201112	1120	N-XRef	[REDACTED]
MPC					
Change:	201012	1120	Change:	201112	1120
MRO - Match IRS					
N-Amt	48,493,028.00	Equalize to GATT	N-Amt	48,493,028.00	Use Prin GATT to Equal
N-Beg	09/06/13	N-End	12/09/13	N-Beg	09/06/13
N-XRef	[REDACTED]	201112	1120	N-XRef	[REDACTED]
MPC					
Change:	201012	1120	Change:	201112	1120
MRO - Match IRS					
N-Amt	359,511.03	Equalize to GATT	N-Amt	359,511.03	Use Int GATT to Equal
N-Beg	09/06/13	N-End	12/09/13	N-Beg	09/06/13
N-XRef	[REDACTED]	201112	1120	N-XRef	[REDACTED]
MPC					
Change:	201012	1120	Change:	201112	1120
MRO - Match IRS					
N-Amt	48,493,028.00	Equalize to GATT	N-Amt	48,493,028.00	Use Prin GATT to Equal
N-Beg	12/09/13	N-End	03/11/14	N-Beg	12/09/13
N-XRef	[REDACTED]	201112	1120	N-XRef	[REDACTED]
MPC					
Change:	201012	1120	Change:	201112	1120
MRO - Match IRS					
N-Amt	422,457.13	Equalize to GATT	N-Amt	422,457.13	Use Int GATT to Equal
N-Beg	12/09/13	N-End	03/11/14	N-Beg	12/09/13
N-XRef	[REDACTED]	201112	1120	N-XRef	[REDACTED]
MPC					
Change:	201012	1120	Change:	201112	1120
MRO - Match IRS					
N-Amt	48,493,028.00	Equalize to GATT	N-Amt	48,493,028.00	Use Prin GATT to Equal
N-Beg	03/11/14	N-End	03/15/14	N-Beg	03/11/14
N-XRef	[REDACTED]	201112	1120	N-XRef	[REDACTED]
MPC					
Change:	201012	1120	Change:	201112	1120
MRO - Match IRS					
N-Amt	484,142.48	Equalize to GATT	N-Amt	484,142.48	Use Int GATT to Equal
N-Beg	03/11/14	N-End	03/15/14	N-Beg	03/11/14
N-XRef	[REDACTED]	201112	1120	N-XRef	[REDACTED]
MPC					
Change:	201012	1120	Change:	201112	1120
MRO - Match IRS					
N-Amt	25,667,654.09	Equalize to GATT	N-Amt	25,667,654.09	Use Prin GATT to Equal
N-Beg	03/15/14	N-End	02/18/16	N-Beg	03/15/14
N-XRef	[REDACTED]	201112	1120	N-XRef	[REDACTED]
MPC					
Change:	201012	1120	Change:	201112	1120
MRO - Match IRS					

530 Adjustments / Positions - Marathon Petroleum

FED - [REDACTED] Marathon Petroleum Corporation 1120 - MPC Tax Period: 2011/12

Equalization that affect [REDACTED] 2011/12 1120 - MPC Tax Module**MRO - Match IRS**

N-Amt	25,916,691.94	Equalize to GATT
N-Beg	02/18/16	N-End 03/27/19
N-XRef	[REDACTED]	201112 1120

MPC

N-Amt	25,916,691.94	Use Prin GATT to Equal
N-Beg	02/18/16	N-End 03/27/19
N-XRef	[REDACTED]	201012 1120

MRO - Match IRS

Balances in selected module that are still available for potential netting

1. Available Suspended Overpay	(196,007,263.00)	From 03/16/12 To 04/10/12
2. Available Suspended Overpay	(121,007,263.00)	From 04/11/12 To 04/15/12
3. Available Overpayment @ GATT Rate	(23,312,200.13)	From 03/16/14 To 02/18/16
4. Available Overpayment @ GATT Rate	(23,538,384.42)	From 02/19/16 To 03/27/19
5. Available Overpayment @ GATT Rate	(52,388,554.09)	From 03/28/19 To 06/15/19
6. Available Overpayment @ GATT Rate	(5,611,916.64)	From 06/16/19 To 06/24/19
7. Available Suspended Overpay	(47,180,048.26)	From 06/16/19 To 06/24/19
8. Available Overpayment @ GATT Rate	(5,616,761.66)	From 06/25/19 To 11/14/20
9. Available Suspended Overpay	(5,773,253.26)	From 11/15/20 To 11/23/20
10. Available Underpayment @ Underpay Rate	0.01	From 11/24/20 To 12/31/20

530 Adjustments / Positions - Marathon Petroleum

FED - [REDACTED] Marathon Petroleum Corporation 1120 - MPC Tax Period: 2012/12

Run Method: IRS Default
 Interest To: 12/31/2020
 GATT Method: Retain Character (New)
 LCU Method: Default IRS
 Underpay Net Start: All Dates Included

Module Status: Open/(Open)
 GATT Date: 01/01/1995 Amount: \$10,000
 LCU Interest Date: LCU Interest is OFF
 Overpay Net Start: All Dates Included

COMPUTED OFFSET/EQUALIZATIONS**Equalization that affect [REDACTED] 2012/12 1120 - MPC Tax Module**

Change:	201012	1120	Change:	201212	1120
MRO - Match IRS					
N-Amt	5,335,840.11	Equalize to GATT	N-Amt	5,335,840.11	Use Prin GATT to Equal
N-Beg	03/15/13	N-End	09/06/13	N-Beg	03/15/13
N-XRef	[REDACTED]	201212	1120	N-XRef	[REDACTED]
	MPC			MRO - Match IRS	
Change:	201012	1120	Change:	201212	1120
MRO - Match IRS					
N-Amt	10,000.00	Equalize to Overpay	N-Amt	10,000.00	Use Prin Over to Equal
N-Beg	03/15/13	N-End	09/06/13	N-Beg	03/15/13
N-XRef	[REDACTED]	201212	1120	N-XRef	[REDACTED]
	MPC			MRO - Match IRS	
Change:	201012	1120	Change:	201212	1120
MRO - Match IRS					
N-Amt	21,720,324.11	Equalize to GATT	N-Amt	21,720,324.11	Use Prin GATT to Equal
N-Beg	09/06/13	N-End	12/09/13	N-Beg	09/06/13
N-XRef	[REDACTED]	201212	1120	N-XRef	[REDACTED]
	MPC			MRO - Match IRS	
Change:	201012	1120	Change:	201212	1120
MRO - Match IRS					
N-Amt	12,806.65	Equalize to GATT	N-Amt	12,806.65	Use Int GATT to Equal
N-Beg	09/06/13	N-End	12/09/13	N-Beg	09/06/13
N-XRef	[REDACTED]	201212	1120	N-XRef	[REDACTED]
	MPC			MRO - Match IRS	
Change:	201012	1120	Change:	201212	1120
MRO - Match IRS					
N-Amt	10,000.00	Equalize to Overpay	N-Amt	10,000.00	Use Prin Over to Equal
N-Beg	09/06/13	N-End	12/09/13	N-Beg	09/06/13
N-XRef	[REDACTED]	201212	1120	N-XRef	[REDACTED]
	MPC			MRO - Match IRS	
Change:	201012	1120	Change:	201212	1120
MRO - Match IRS					
N-Amt	96.35	Equalize to Overpay	N-Amt	96.35	Use Int Over to Equal
N-Beg	09/06/13	N-End	12/09/13	N-Beg	09/06/13
N-XRef	[REDACTED]	201212	1120	N-XRef	[REDACTED]
	MPC			MRO - Match IRS	
Change:	201012	1120	Change:	201212	1120
MRO - Match IRS					

530 Adjustments / Positions - Marathon Petroleum

FED - [REDACTED] Marathon Petroleum Corporation 1120 - MPC Tax Period: 2012/12

Equalization that affect [REDACTED] 2012/12 1120 - MPC Tax Module

N-Amt	21,720,324.11	Equalize to GATT	N-Amt	21,720,324.11	Use Prin GATT to Equal
N-Beg	12/09/13	N-End	03/11/14	N-Beg	12/09/13
N-XRef	[REDACTED]	201212	1120	N-XRef	[REDACTED]
MPC					
Change:	201012	1120	Change:	201212	1120
MRO - Match IRS					
N-Amt	40,809.62	Equalize to GATT	N-Amt	40,809.62	Use Int GATT to Equal
N-Beg	12/09/13	N-End	03/11/14	N-Beg	12/09/13
N-XRef	[REDACTED]	201212	1120	N-XRef	[REDACTED]
MPC					
Change:	201012	1120	Change:	201212	1120
MRO - Match IRS					
N-Amt	10,000.00	Equalize to Overpay	N-Amt	10,000.00	Use Prin Over to Equal
N-Beg	12/09/13	N-End	03/11/14	N-Beg	12/09/13
N-XRef	[REDACTED]	201212	1120	N-XRef	[REDACTED]
MPC					
Change:	201012	1120	Change:	201212	1120
MRO - Match IRS					
N-Amt	148.48	Equalize to Overpay	N-Amt	148.48	Use Int Over to Equal
N-Beg	12/09/13	N-End	03/11/14	N-Beg	12/09/13
N-XRef	[REDACTED]	201212	1120	N-XRef	[REDACTED]
MPC					
Change:	201012	1120	Change:	201212	1120
MRO - Match IRS					
N-Amt	22,381,158.00	Equalize to GATT	N-Amt	22,381,158.00	Use Prin GATT to Equal
N-Beg	03/11/14	N-End	03/15/14	N-Beg	03/11/14
N-XRef	[REDACTED]	201212	1120	N-XRef	[REDACTED]
MPC					
Change:	201012	1120	Change:	201212	1120
MRO - Match IRS					
N-Amt	68,251.71	Equalize to GATT	N-Amt	68,251.71	Use Int GATT to Equal
N-Beg	03/11/14	N-End	03/15/14	N-Beg	03/11/14
N-XRef	[REDACTED]	201212	1120	N-XRef	[REDACTED]
MPC					
Change:	201012	1120	Change:	201212	1120
MRO - Match IRS					
N-Amt	10,000.00	Equalize to Overpay	N-Amt	10,000.00	Use Prin Over to Equal
N-Beg	03/11/14	N-End	03/15/14	N-Beg	03/11/14
N-XRef	[REDACTED]	201212	1120	N-XRef	[REDACTED]
MPC					
Change:	201012	1120	Change:	201212	1120
MRO - Match IRS					
N-Amt	199.77	Equalize to Overpay	N-Amt	199.77	Use Int Over to Equal
N-Beg	03/11/14	N-End	03/15/14	N-Beg	03/11/14
N-XRef	[REDACTED]	201212	1120	N-XRef	[REDACTED]
MPC					
Change:	201012	1120	Change:	201212	1120

530 Adjustments / Positions - Marathon Petroleum

FED - [REDACTED] Marathon Petroleum Corporation 1120 - MPC Tax Period: 2012/12

Equalization that affect [REDACTED] 2012/12 1120 - MPC Tax Module**MRO - Match IRS****MPC**

N-Amt	22,381,158.00	Equalize to GATT	N-Amt	22,381,158.00	Use Prin GATT to Equal
N-Beg	03/15/14	N-End 02/18/16	N-Beg	03/15/14	N-End 02/18/16
N-XRef	[REDACTED]	201212 1120	N-XRef	[REDACTED]	201012 1120
		MPC			MRO - Match IRS

Change: [REDACTED] 201012 1120

Change: [REDACTED] 201212 1120

MRO - Match IRS**MPC**

N-Amt	69,481.84	Equalize to GATT	N-Amt	69,481.84	Use Int GATT to Equal
N-Beg	03/15/14	N-End 02/18/16	N-Beg	03/15/14	N-End 02/18/16
N-XRef	[REDACTED]	201212 1120	N-XRef	[REDACTED]	201012 1120
		MPC			MRO - Match IRS

Change: [REDACTED] 201012 1120

Change: [REDACTED] 201212 1120

MRO - Match IRS**MPC**

N-Amt	22,381,158.00	Equalize to GATT	N-Amt	22,381,158.00	Use Prin GATT to Equal
N-Beg	02/18/16	N-End 03/27/19	N-Beg	02/18/16	N-End 03/27/19
N-XRef	[REDACTED]	201212 1120	N-XRef	[REDACTED]	201012 1120
		MPC			MRO - Match IRS

Change: [REDACTED] 201012 1120

Change: [REDACTED] 201212 1120

MRO - Match IRS**MPC**

N-Amt	287,306.93	Equalize to GATT	N-Amt	287,306.93	Use Int GATT to Equal
N-Beg	02/18/16	N-End 03/27/19	N-Beg	02/18/16	N-End 03/27/19
N-XRef	[REDACTED]	201212 1120	N-XRef	[REDACTED]	201012 1120
		MPC			MRO - Match IRS

Change: [REDACTED] 201012 1120

Change: [REDACTED] 201212 1120

MRO - Match IRS**MPC**

N-Amt	2,621.44	Use Prin GATT to Equal	N-Amt	2,621.44	Equalize to GATT
N-Beg	06/24/19	N-End 11/13/19	N-Beg	06/24/19	N-End 11/13/19
N-XRef	[REDACTED]	201212 1120	N-XRef	[REDACTED]	201012 1120
		MPC			MRO - Match IRS

Change: [REDACTED] 201012 1120

Change: [REDACTED] 201212 1120

MRO - Match IRS**MPC**

N-Amt	2,647.50	Use Prin GATT to Equal	N-Amt	2,647.50	Equalize to GATT
N-Beg	11/13/19	N-End 11/21/19	N-Beg	11/13/19	N-End 11/21/19
N-XRef	[REDACTED]	201212 1120	N-XRef	[REDACTED]	201012 1120
		MPC			MRO - Match IRS

Change: [REDACTED] 201012 1120

Change: [REDACTED] 201212 1120

MRO - Match IRS**MPC**

N-Amt	2,648.95	Use Prin GATT to Equal	N-Amt	2,648.95	Equalize to GATT
N-Beg	11/21/19	N-End 02/10/20	N-Beg	11/21/19	N-End 02/10/20
N-XRef	[REDACTED]	201212 1120	N-XRef	[REDACTED]	201012 1120
		MPC			MRO - Match IRS

Change: [REDACTED] 201012 1120

Change: [REDACTED] 201212 1120

MRO - Match IRS**MPC**

N-Amt	2,663.66	Use Prin GATT to Equal	N-Amt	2,663.66	Equalize to GATT
N-Beg	02/10/20	N-End 08/08/20	N-Beg	02/10/20	N-End 08/08/20
N-XRef	[REDACTED]	201212 1120	N-XRef	[REDACTED]	201012 1120
		MPC			MRO - Match IRS

530 Adjustments / Positions - Marathon Petroleum

FED - [REDACTED] Marathon Petroleum Corporation 1120 - MPC Tax Period: 2012/12

Equalization that affect [REDACTED] 2012/12 1120 - MPC Tax Module

Change:	201012	1120	Change:	201212	1120
MRO - Match IRS					
N-Amt	2,690.87	Use Prin GATT to Equal	N-Amt	2,690.87	Equalize to GATT
N-Beg	08/08/20	N-End 08/17/20	N-Beg	08/08/20	N-End 08/17/20
N-XRef	[REDACTED]	201212 1120	N-XRef	[REDACTED]	201012 1120
	MPC			MRO - Match IRS	
Change:	201012	1120	Change:	201212	1120
MRO - Match IRS					
N-Amt	2,691.21	Use Prin GATT to Equal	N-Amt	2,691.21	Equalize to GATT
N-Beg	08/17/20	N-End 11/14/20	N-Beg	08/17/20	N-End 11/14/20
N-XRef	[REDACTED]	201212 1120	N-XRef	[REDACTED]	201012 1120
	MPC			MRO - Match IRS	
Change:	201012	1120	Change:	201212	1120
MRO - Match IRS					
N-Amt	2,694.48	Use Prin GATT to Equal	N-Amt	2,694.48	Equalize to GATT
N-Beg	11/14/20	N-End 11/23/20	N-Beg	11/14/20	N-End 11/23/20
N-XRef	[REDACTED]	201212 1120	N-XRef	[REDACTED]	201012 1120
	MPC			MRO - Match IRS	
Change:	201012	1120	Change:	201212	1120
MRO - Match IRS					
N-Amt	2,694.81	Use Prin GATT to Equal	N-Amt	2,694.81	Equalize to GATT
N-Beg	11/23/20	N-End 12/31/20	N-Beg	11/23/20	N-End 12/31/20
N-XRef	[REDACTED]	201212 1120	N-XRef	[REDACTED]	201012 1120
	MPC			MRO - Match IRS	

Balances in selected module that are still available for potential netting

1. Available Suspended Overpay (660,833.89) From 03/16/13 To 09/06/13
2. Available Suspended Overpay (660,833.89) From 09/07/13 To 12/09/13
3. Available Overpayment @ Overpay Rate (10,202.01) From 03/16/14 To 02/18/16
4. Available Overpayment @ Overpay Rate (10,603.73) From 02/19/16 To 03/27/19
5. Available Overpayment @ GATT Rate (24,013,067.78) From 03/28/19 To 06/15/19
6. Available Overpayment @ Overpay Rate (11,767.63) From 03/28/19 To 06/15/19
7. Available Suspended Overpay (24,209,874.38) From 06/16/19 To 06/24/19